

File in the file
Calendar No. 1238
Withholding Taxes.

82D CONGRESS }
2d Session }

SENATE

Vermont
DR-100
WITHHOLDING OF STATE INCOME TAXES BY FEDERAL AGENCIES

MARCH 14 (legislative day, FEBRUARY 25), 1952.—Ordered to be printed

Mr. FLANDERS, from the Committee on Finance, submitted the following

REPORT

[To accompany S. 1999]

The Committee on Finance, to whom was referred the bill (S. 1999) authorizing and directing the Secretary of the Treasury to enter into an agreement with any State, Territory, or possession of the United States, or any political subdivision thereof, to provide that the head of each department or agency of the United States shall comply with the requirements of any statute of such State, Territory, possession, or subdivision, which imposes upon employers generally the duty of withholding sums from the compensation of employees; having considered the same, report favorably thereon without amendment and recommend that the bill do pass.

GENERAL STATEMENT

The withholding provisions of the Vermont income tax, which became effective July 1, 1951, have raised the question of whether Federal agencies will cooperate with the State governments by withholding State income taxes from salaries of Federal employees. Federal agencies have indicated that under the law they lack authority to withhold the Vermont income tax from the salaries of their employees.

It is the policy of the Federal Government to cooperate with the States in the administration of their tax laws to the fullest extent practicable. To further this objective, your committee has approved S. 1999, authorizing Federal agencies to withhold State income taxes.

The bill provides that where any statute or provision of law of any State, Territory, or possession of the United States, or of any political subdivision thereof, provides for the collection of a tax by imposing

2. WITHHOLDING OF STATE INCOME TAXES BY FEDERAL AGENCIES

upon employers the duty of withholding sums from the compensation of employees and making returns thereof to the proper authorities, the Secretary of the Treasury, pursuant to regulations promulgated by the President, shall enter into an agreement with such State, Territory, possession, or subdivision within 120 days of the request for an agreement from the proper official of any such governmental unit, providing that the head of each department or agency of the United States shall comply with the requirements of such statute or provision of law with respect to the employees of such department or agency subject to such tax. The bill further provides that nothing in the act shall be deemed to consent to the application to the United States of any provision of any statute which has the effect of imposing more burdensome requirements upon the United States than it imposes upon other employers, or which has the effect of subjecting the United States or any of its officers or employees to any penalty or liability.

It is the view of your committee that every practicable step should be taken to cooperate in the area of withholding with the State, Territorial, and municipal governments in view of their cooperation with the Federal Government in fiscal matters generally, and particularly in withholding the Federal income tax from their employees. In a press release, dated August 13, 1951, the Treasury Department indicated that it strongly supports Federal cooperation with States which utilize employer withholding of taxes in the administration of their income tax as a logical development in Federal-State fiscal cooperation.

At the present time the Territories of Alaska and Hawaii, and the States of Vermont and Oregon, have withholding statutes which apply to salaries and wages of both residents and nonresidents.

The Treasury Department favors the enactment of S. 1999, and the Bureau of the Budget has advised that the proposed legislation is in accord with the program of the President.

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Public Law 587 - 82d Congress
Chapter 940 - 2d Session
S. 1999

AN ACT

Relating to withholding, for State income tax purposes, on the compensation of Federal employees.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That where—

Withholding of
State income
taxes by Fed-
eral agencies.

(1) the law of any State or Territory provides for the collection of a tax by imposing upon employers generally the duty of withholding sums from the compensation of employees and making returns of such sums to the authorities of such State or Territory, and

(2) such duty to withhold is imposed generally with respect to the compensation of employees who are residents of such State or Territory,

then the Secretary of the Treasury, pursuant to regulations promulgated by the President, is authorized and directed to enter into an agreement with such State or Territory within one hundred and twenty days of the request for agreement from the proper official of such State or Territory. Such agreement shall provide that the head of each department or agency of the United States shall comply with the requirements of such law in the case of employees of such agency or department who are subject to such tax and whose regular place of Federal employment is within the State or Territory with which such agreement is entered into. No such agreement shall apply with respect to compensation for service as a member of the Armed Forces of the United States.

Agreement.
66 Stat. 765.
66 Stat. 766.

SEC. 2. Nothing in this Act shall be deemed to consent to the application of any provision of law which has the effect of imposing more burdensome requirements upon the United States than it imposes upon other employers, or which has the effect of subjecting the United States or any of its officers or employees to any penalty or liability by reason of the provisions of this Act.

Approved July 17, 1952.

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Public Law 183 - 82d Congress
Chapter 521 - 1st Session
H. R. 4473

AN ACT

To provide revenue, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) SHORT TITLE.—This Act, divided into titles and sections according to the following table of contents, may be cited as the "Revenue Act of 1951":

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TITLE I—INCREASE IN INCOME TAX RATES

PART I—INDIVIDUAL INCOME TAXES

- Sec. 101. Increase in surtax for 1951, 1952, and 1953.
 - (a) Rates of surtax.
 - (b) Limitation on tax.
- Sec. 102. Individuals with adjusted gross income of less than \$5,000.
- Sec. 103. Inapplicability of certain penalties and additions to tax.
 - (a) Penalties for failure to file return.
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- Sec. 104. Computation of tax in case of certain joint returns.
- Sec. 105. Effective date of Part I.

PART II—CORPORATION INCOME TAXES

- Sec. 121. Increase in rate of corporation normal tax.
 - (a) Amendment of section 13.
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 - (c) Mutual insurance companies other than life or marine.
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 - (e) Business income of certain section 101 organizations.
 - (f) Amendment of section 15.
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- Sec. 122. Credits of corporations.
 - (a) Dividends received credit.
 - (b) Credit for dividends paid on certain preferred stock.
 - (c) Western hemisphere trade corporations.
- Sec. 123. Computation of alternative capital gains tax.
- Sec. 124. Filing of corporation returns for taxable years ending after March 13, 1951, and before October 1, 1951.
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 - (c) Technical amendments.

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- Sec. 301. Tax treatment in case of head of household.
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 - (a) Amendment of section 112 (b) (7).
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(b) ACT AMENDATORY OF INTERNAL REVENUE CODE.—Except as otherwise expressly provided, wherever in this Act an amendment or repeal is expressed in terms of an amendment to or repeal of a chapter, subchapter, title, supplement, section, subsection, subdivision, paragraph, subparagraph, or clause, the reference shall be considered to be made to a provision of the Internal Revenue Code.

(c) MEANING OF TERMS USED.—Except as otherwise expressly provided, terms used in this Act shall have the same meaning as when used in the Internal Revenue Code.

TITLE I—INCREASE IN INCOME TAX RATES

PART I—INDIVIDUAL INCOME TAXES

SEC. 101. INCREASE IN SURTAX FOR 1951, 1952, AND 1953.

(a) Rates of Surtax.—Section 12 (b) (relating to rates of surtax) is hereby amended to read as follows:

“(b) RATES OF SURTAX.—

“(1) CALENDAR YEAR 1951.—In the case of a taxable year beginning on January 1, 1951, and ending on December 31, 1951, there shall be levied, collected, and paid for such taxable year upon the surtax net income of every individual the surtax shown in the following table:

| “If the surtax net income is: | The surtax shall be: |
|--|---|
| Not over \$2,000----- | 17.4% of the surtax net income. |
| Over \$2,000 but not over \$4,000----- | \$348, plus 19.4% of excess over \$2,000. |
| Over \$4,000 but not over \$6,000----- | \$730, plus 24% of excess over \$4,000. |
| Over \$6,000 but not over \$8,000----- | \$1,216, plus 27% of excess over \$6,000. |
| Over \$8,000 but not over \$10,000----- | \$1,756, plus 32% of excess over \$8,000. |
| Over \$10,000 but not over \$12,000----- | \$2,396, plus 36% of excess over \$10,000. |
| Over \$12,000 but not over \$14,000----- | \$3,116, plus 40% of excess over \$12,000. |
| Over \$14,000 but not over \$16,000----- | \$3,916, plus 45% of excess over \$14,000. |
| Over \$16,000 but not over \$18,000----- | \$4,816, plus 48% of excess over \$16,000. |
| Over \$18,000 but not over \$20,000----- | \$5,776, plus 51% of excess over \$18,000. |
| Over \$20,000 but not over \$22,000----- | \$6,796, plus 54% of excess over \$20,000. |
| Over \$22,000 but not over \$26,000----- | \$7,876, plus 57% of excess over \$22,000. |
| Over \$26,000 but not over \$32,000----- | \$10,156, plus 60% of excess over \$26,000. |
| Over \$32,000 but not over \$38,000----- | \$13,756, plus 63% of excess over \$32,000. |
| Over \$38,000 but not over \$44,000----- | \$17,536, plus 66% of excess over \$38,000. |
| Over \$44,000 but not over \$50,000----- | \$21,496, plus 70% of excess over \$44,000. |
| Over \$50,000 but not over \$60,000----- | \$25,696, plus 72% of excess over \$50,000. |
| Over \$60,000 but not over \$70,000----- | \$32,896, plus 75% of excess over \$60,000. |
| Over \$70,000 but not over \$80,000----- | \$40,396, plus 79% of excess over \$70,000. |
| Over \$80,000 but not over \$90,000----- | \$48,296, plus 81% of excess over \$80,000. |
| Over \$90,000 but not over \$100,000-- | \$56,396, plus 84% of excess over \$90,000. |
| Over \$100,000 but not over \$150,000-- | \$84,796, plus 86% of excess over \$100,000. |
| Over \$150,000 but not over \$200,000-- | \$107,796, plus 87% of excess over \$150,000. |
| Over \$200,000----- | \$151,296, plus 88% of excess over \$200,000. |

"(2) TAXABLE YEARS BEGINNING AFTER OCTOBER 31, 1951, AND BEFORE JANUARY 1, 1954.—In the case of taxable years beginning after October 31, 1951, and before January 1, 1954, there shall be levied, collected, and paid for each taxable year upon the surtax net income of every individual (other than a head of a household to whom subsection (c) applies) the surtax shown in the following table:

| "If the surtax net income is: | The surtax shall be: |
|--|---|
| Not over \$2,000----- | 19.2% of the surtax net income. |
| Over \$2,000 but not over \$4,000----- | \$384, plus 21.6% of excess over \$2,000. |
| Over \$4,000 but not over \$6,000----- | \$816, plus 26% of excess over \$4,000. |
| Over \$6,000 but not over \$8,000----- | \$1,336, plus 31% of excess over \$6,000. |
| Over \$8,000 but not over \$10,000----- | \$1,956, plus 35% of excess over \$8,000. |
| Over \$10,000 but not over \$12,000----- | \$2,656, plus 39% of excess over \$10,000. |
| Over \$12,000 but not over \$14,000----- | \$3,436, plus 45% of excess over \$12,000. |
| Over \$14,000 but not over \$16,000----- | \$4,336, plus 50% of excess over \$14,000. |
| Over \$16,000 but not over \$18,000----- | \$5,336, plus 53% of excess over \$16,000. |
| Over \$18,000 but not over \$20,000----- | \$6,396, plus 56% of excess over \$18,000. |
| Over \$20,000 but not over \$22,000----- | \$7,516, plus 59% of excess over \$20,000. |
| Over \$22,000 but not over \$26,000----- | \$8,696, plus 63% of excess over \$22,000. |
| Over \$26,000 but not over \$32,000----- | \$11,216, plus 64% of excess over \$26,000. |
| Over \$32,000 but not over \$38,000----- | \$15,056, plus 65% of excess over \$32,000. |
| Over \$38,000 but not over \$44,000----- | \$18,956, plus 69% of excess over \$38,000. |
| Over \$44,000 but not over \$50,000----- | \$23,096, plus 72% of excess over \$44,000. |
| Over \$50,000 but not over \$60,000----- | \$27,416, plus 74% of excess over \$50,000. |
| Over \$60,000 but not over \$70,000----- | \$34,816, plus 77% of excess over \$60,000. |
| Over \$70,000 but not over \$80,000----- | \$42,516, plus 80% of excess over \$70,000. |
| Over \$80,000 but not over \$90,000----- | \$50,516, plus 82% of excess over \$80,000. |
| Over \$90,000 but not over \$100,000--- | \$58,716, plus 85% of excess over \$90,000. |
| Over \$100,000 but not over \$150,000-- | \$67,216, plus 87% of excess over \$100,000. |
| Over \$150,000 but not over \$200,000-- | \$110,716, plus 88% of excess over \$150,000. |
| Over \$200,000----- | \$154,716, plus 89% of excess over \$200,000. |

"(3) TAXABLE YEARS BEGINNING AFTER DECEMBER 31, 1953.—In the case of taxable years beginning after December 31, 1953, there shall be levied, collected, and paid for each taxable year upon the surtax net income of every individual (other than a head of a household to whom subsection (c) applies) the surtax shown in the following table:

| "If the surtax net income is: | The surtax shall be: |
|--|--|
| Not over \$2,000----- | 17% of the surtax net income. |
| Over \$2,000 but not over \$4,000----- | \$340, plus 19% of excess over \$2,000. |
| Over \$4,000 but not over \$6,000----- | \$720, plus 23% of excess over \$4,000. |
| Over \$6,000 but not over \$8,000----- | \$1,180, plus 27% of excess over \$6,000. |
| Over \$8,000 but not over \$10,000----- | \$1,720, plus 31% of excess over \$8,000. |
| Over \$10,000 but not over \$12,000----- | \$2,340, plus 35% of excess over \$10,000. |
| Over \$12,000 but not over \$14,000---- | \$3,040, plus 40% of excess over \$12,000. |

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| "If the surtax net income is: | The surtax shall be: |
|--|--|
| Over \$14,000 but not over \$16,000--- | \$3,840, plus 44% of excess over \$14,000. |
| Over \$16,000 but not over \$18,000--- | \$4,720, plus 47% of excess over \$16,000. |
| Over \$18,000 but not over \$20,000--- | \$5,660, plus 50% of excess over \$18,000. |
| Over \$20,000 but not over \$22,000--- | \$6,660, plus 53% of excess over \$20,000. |
| Over \$22,000 but not over \$26,000--- | \$7,720, plus 56% of excess over \$22,000. |
| Over \$26,000 but not over \$32,000--- | \$9,960, plus 59% of excess over \$26,000. |
| Over \$32,000 but not over \$38,000--- | \$13,500, plus 62% of excess over \$32,000. |
| Over \$38,000 but not over \$44,000--- | \$17,220, plus 66% of excess over \$38,000. |
| Over \$44,000 but not over \$50,000--- | \$21,180, plus 69% of excess over \$44,000. |
| Over \$50,000 but not over \$60,000--- | \$25,320, plus 72% of excess over \$50,000. |
| Over \$60,000 but not over \$70,000--- | \$32,520, plus 75% of excess over \$60,000. |
| Over \$70,000 but not over \$80,000--- | \$40,020, plus 78% of excess over \$70,000. |
| Over \$80,000 but not over \$90,000--- | \$47,820, plus 81% of excess over \$80,000. |
| Over \$90,000 but not over \$100,000--- | \$55,920, plus 84% of excess over \$90,000. |
| Over \$100,000 but not over \$150,000--- | \$64,320, plus 86% of excess over \$100,000. |
| Over \$150,000 but not over \$200,000--- | \$107,320, plus 87% of excess over \$150,000. |
| Over \$200,000----- | \$150,820, plus 88% of excess over \$200,000." |

(b) Limitation On Tax.—Section 12 (f) (relating to limitation on tax) is hereby amended to read as follows:

"(f) LIMITATION ON TAX.—

"(1) CALENDAR YEAR 1951.—In the case of a taxable year beginning on January 1, 1951, and ending December 31, 1951, the combined normal tax and surtax shall in no event exceed 87.2 per centum of the net income for the taxable year.

"(2) TAXABLE YEARS BEGINNING AFTER OCTOBER 31, 1951, AND BEFORE JANUARY 1, 1954.—In the case of taxable years beginning after October 31, 1951, and before January 1, 1954, the combined normal tax and surtax shall in no event exceed 88 per centum of the net income of the taxable year.

"(3) TAXABLE YEARS BEGINNING AFTER DECEMBER 31, 1953.—In the case of taxable years beginning after December 31, 1953, the combined normal tax and surtax shall in no event exceed 87 per centum of the net income for the taxable year."

SEC. 102. INDIVIDUALS WITH ADJUSTED GROSS INCOME OF LESS THAN \$5,000.

Section 400 (relating to optional tax on individuals with adjusted gross incomes of less than \$5,000) is hereby amended by striking out the tables contained therein and inserting in lieu thereof the following:

"Table I

"Taxable year beginning January 1, 1951, and ending December 31, 1951"

| If adjusted gross income is— | | And the number of exemptions is— | | | | If adjusted gross income is— | | And the number of exemptions is— | | | | | | | | | |
|------------------------------|---------------|----------------------------------|-----|-----|-----------|------------------------------|---------------|----------------------------------|---|-----------------------------|---|-----------------------------|-----|-----|-----|-----|-----------|
| At least | But less than | 1 | 2 | 3 | 4 or more | At least | But less than | 1 | 2 | | 3 | | 4 | 5 | 6 | 7 | 8 or more |
| | | | | | | | | | And taxpayer is single or married filing separately | And a joint return is filed | And taxpayer is single or married filing separately | And a joint return is filed | | | | | |
| | | | | | | | | | | | | | | | | | |
| The tax shall be— | | | | | | | | | | | | | | | | | |
| \$0 | \$675 | \$0 | \$0 | \$0 | \$0 | \$2,325 | \$2,350 | \$307 | \$184 | \$184 | \$62 | \$62 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 675 | 700 | 4 | 0 | 0 | 0 | 2,350 | 2,375 | 311 | 189 | 189 | 67 | 67 | 0 | 0 | 0 | 0 | 0 |
| 700 | 725 | 8 | 0 | 0 | 0 | 2,375 | 2,400 | 316 | 194 | 194 | 71 | 71 | 0 | 0 | 0 | 0 | 0 |
| 725 | 750 | 13 | 0 | 0 | 0 | 2,400 | 2,425 | 321 | 198 | 198 | 76 | 76 | 0 | 0 | 0 | 0 | 0 |
| 750 | 775 | 18 | 0 | 0 | 0 | 2,425 | 2,450 | 325 | 203 | 203 | 80 | 80 | 0 | 0 | 0 | 0 | 0 |
| 775 | 800 | 22 | 0 | 0 | 0 | 2,450 | 2,475 | 330 | 207 | 207 | 85 | 85 | 0 | 0 | 0 | 0 | 0 |
| 800 | 825 | 27 | 0 | 0 | 0 | 2,475 | 2,500 | 334 | 212 | 212 | 90 | 90 | 0 | 0 | 0 | 0 | 0 |
| 825 | 850 | 31 | 0 | 0 | 0 | 2,500 | 2,525 | 339 | 216 | 216 | 94 | 94 | 0 | 0 | 0 | 0 | 0 |
| 850 | 875 | 36 | 0 | 0 | 0 | 2,525 | 2,550 | 343 | 221 | 221 | 99 | 99 | 0 | 0 | 0 | 0 | 0 |
| 875 | 900 | 41 | 0 | 0 | 0 | 2,550 | 2,575 | 348 | 226 | 226 | 103 | 103 | 0 | 0 | 0 | 0 | 0 |
| 900 | 925 | 45 | 0 | 0 | 0 | 2,575 | 2,600 | 353 | 230 | 230 | 107 | 107 | 0 | 0 | 0 | 0 | 0 |
| 925 | 950 | 50 | 0 | 0 | 0 | 2,600 | 2,625 | 357 | 235 | 235 | 112 | 112 | 0 | 0 | 0 | 0 | 0 |
| 950 | 975 | 54 | 0 | 0 | 0 | 2,625 | 2,650 | 362 | 239 | 239 | 117 | 117 | 0 | 0 | 0 | 0 | 0 |
| 975 | 1,000 | 59 | 0 | 0 | 0 | 2,650 | 2,675 | 366 | 244 | 244 | 122 | 122 | 0 | 0 | 0 | 0 | 0 |
| 1,000 | 1,025 | 63 | 0 | 0 | 0 | 2,675 | 2,700 | 371 | 249 | 249 | 126 | 126 | 4 | 0 | 0 | 0 | 0 |
| 1,025 | 1,050 | 68 | 0 | 0 | 0 | 2,700 | 2,725 | 376 | 253 | 253 | 131 | 131 | 8 | 0 | 0 | 0 | 0 |
| 1,050 | 1,075 | 73 | 0 | 0 | 0 | 2,725 | 2,750 | 380 | 258 | 258 | 135 | 135 | 13 | 0 | 0 | 0 | 0 |
| 1,075 | 1,100 | 77 | 0 | 0 | 0 | 2,750 | 2,775 | 385 | 262 | 262 | 140 | 140 | 18 | 0 | 0 | 0 | 0 |
| 1,100 | 1,125 | 82 | 0 | 0 | 0 | 2,775 | 2,800 | 389 | 267 | 267 | 145 | 145 | 22 | 0 | 0 | 0 | 0 |
| 1,125 | 1,150 | 86 | 0 | 0 | 0 | 2,800 | 2,825 | 394 | 272 | 272 | 149 | 149 | 27 | 0 | 0 | 0 | 0 |
| 1,150 | 1,175 | 91 | 0 | 0 | 0 | 2,825 | 2,850 | 399 | 276 | 276 | 154 | 154 | 31 | 0 | 0 | 0 | 0 |
| 1,175 | 1,200 | 96 | 0 | 0 | 0 | 2,850 | 2,875 | 403 | 281 | 281 | 158 | 158 | 36 | 0 | 0 | 0 | 0 |
| 1,200 | 1,225 | 100 | 0 | 0 | 0 | 2,875 | 2,900 | 408 | 285 | 285 | 163 | 163 | 41 | 0 | 0 | 0 | 0 |
| 1,225 | 1,250 | 105 | 0 | 0 | 0 | 2,900 | 2,925 | 413 | 290 | 290 | 168 | 168 | 45 | 0 | 0 | 0 | 0 |
| 1,250 | 1,275 | 109 | 0 | 0 | 0 | 2,925 | 2,950 | 418 | 295 | 295 | 172 | 172 | 50 | 0 | 0 | 0 | 0 |
| 1,275 | 1,300 | 114 | 0 | 0 | 0 | 2,950 | 2,975 | 423 | 299 | 299 | 177 | 177 | 54 | 0 | 0 | 0 | 0 |
| 1,300 | 1,325 | 119 | 0 | 0 | 0 | 2,975 | 3,000 | 428 | 304 | 304 | 181 | 181 | 59 | 0 | 0 | 0 | 0 |
| 1,325 | 1,350 | 123 | 1 | 0 | 0 | 3,000 | 3,050 | 433 | 311 | 311 | 188 | 188 | 66 | 0 | 0 | 0 | 0 |
| 1,350 | 1,375 | 128 | 5 | 0 | 0 | 3,050 | 3,100 | 446 | 320 | 320 | 197 | 197 | 76 | 0 | 0 | 0 | 0 |
| 1,375 | 1,400 | 132 | 10 | 0 | 0 | 3,100 | 3,150 | 456 | 329 | 329 | 207 | 207 | 84 | 0 | 0 | 0 | 0 |
| 1,400 | 1,425 | 137 | 15 | 0 | 0 | 3,150 | 3,200 | 466 | 338 | 338 | 216 | 216 | 93 | 0 | 0 | 0 | 0 |
| 1,425 | 1,450 | 142 | 19 | 0 | 0 | 3,200 | 3,250 | 476 | 347 | 347 | 225 | 225 | 103 | 0 | 0 | 0 | 0 |
| 1,450 | 1,475 | 146 | 24 | 0 | 0 | 3,250 | 3,300 | 486 | 356 | 356 | 234 | 234 | 112 | 0 | 0 | 0 | 0 |
| 1,475 | 1,500 | 151 | 28 | 0 | 0 | 3,300 | 3,350 | 496 | 366 | 366 | 243 | 243 | 121 | 0 | 0 | 0 | 0 |
| 1,500 | 1,525 | 155 | 33 | 0 | 0 | 3,350 | 3,400 | 506 | 375 | 375 | 252 | 252 | 130 | 8 | 0 | 0 | 0 |
| 1,525 | 1,550 | 160 | 37 | 0 | 0 | 3,400 | 3,450 | 516 | 384 | 384 | 262 | 262 | 139 | 17 | 0 | 0 | 0 |
| 1,550 | 1,575 | 164 | 42 | 0 | 0 | 3,450 | 3,500 | 526 | 393 | 393 | 271 | 271 | 148 | 26 | 0 | 0 | 0 |
| 1,575 | 1,600 | 169 | 47 | 0 | 0 | 3,500 | 3,550 | 536 | 402 | 402 | 280 | 280 | 158 | 35 | 0 | 0 | 0 |
| 1,600 | 1,625 | 174 | 51 | 0 | 0 | 3,550 | 3,600 | 546 | 412 | 412 | 289 | 289 | 167 | 44 | 0 | 0 | 0 |
| 1,625 | 1,650 | 178 | 56 | 0 | 0 | 3,600 | 3,650 | 556 | 422 | 421 | 298 | 298 | 176 | 54 | 0 | 0 | 0 |
| 1,650 | 1,675 | 183 | 60 | 0 | 0 | 3,650 | 3,700 | 566 | 432 | 430 | 308 | 308 | 185 | 63 | 0 | 0 | 0 |
| 1,675 | 1,700 | 187 | 65 | 0 | 0 | 3,700 | 3,750 | 577 | 442 | 439 | 317 | 317 | 194 | 72 | 0 | 0 | 0 |
| 1,700 | 1,725 | 192 | 70 | 0 | 0 | 3,750 | 3,800 | 587 | 452 | 448 | 326 | 326 | 203 | 81 | 0 | 0 | 0 |
| 1,725 | 1,750 | 197 | 74 | 0 | 0 | 3,800 | 3,850 | 597 | 462 | 457 | 335 | 335 | 213 | 90 | 0 | 0 | 0 |
| 1,750 | 1,775 | 201 | 79 | 0 | 0 | 3,850 | 3,900 | 607 | 472 | 467 | 344 | 344 | 222 | 99 | 0 | 0 | 0 |
| 1,775 | 1,800 | 206 | 83 | 0 | 0 | 3,900 | 3,950 | 617 | 482 | 476 | 353 | 353 | 231 | 109 | 0 | 0 | 0 |
| 1,800 | 1,825 | 210 | 88 | 0 | 0 | 3,950 | 4,000 | 627 | 493 | 485 | 363 | 363 | 240 | 118 | 0 | 0 | 0 |
| 1,825 | 1,850 | 215 | 93 | 0 | 0 | 4,000 | 4,050 | 637 | 503 | 494 | 372 | 372 | 249 | 127 | 5 | 0 | 0 |
| 1,850 | 1,875 | 220 | 97 | 0 | 0 | 4,050 | 4,100 | 647 | 513 | 503 | 381 | 381 | 259 | 136 | 14 | 0 | 0 |
| 1,875 | 1,900 | 224 | 102 | 0 | 0 | 4,100 | 4,150 | 657 | 523 | 513 | 390 | 390 | 268 | 145 | 23 | 0 | 0 |
| 1,900 | 1,925 | 229 | 106 | 0 | 0 | 4,150 | 4,200 | 667 | 533 | 522 | 399 | 399 | 277 | 155 | 32 | 0 | 0 |
| 1,925 | 1,950 | 233 | 111 | 0 | 0 | 4,200 | 4,250 | 677 | 543 | 531 | 409 | 409 | 286 | 164 | 41 | 0 | 0 |
| 1,950 | 1,975 | 238 | 116 | 0 | 0 | 4,250 | 4,300 | 687 | 553 | 540 | 419 | 419 | 295 | 173 | 50 | 0 | 0 |
| 1,975 | 2,000 | 243 | 120 | 0 | 0 | 4,300 | 4,350 | 698 | 563 | 549 | 429 | 429 | 304 | 182 | 60 | 0 | 0 |
| 2,000 | 2,025 | 247 | 125 | 2 | 0 | 4,350 | 4,400 | 708 | 573 | 558 | 439 | 439 | 314 | 191 | 69 | 0 | 0 |
| 2,025 | 2,050 | 252 | 129 | 7 | 0 | 4,400 | 4,450 | 718 | 583 | 568 | 449 | 445 | 323 | 200 | 78 | 0 | 0 |
| 2,050 | 2,075 | 256 | 134 | 11 | 0 | 4,450 | 4,500 | 728 | 593 | 577 | 459 | 454 | 332 | 210 | 87 | 0 | 0 |
| 2,075 | 2,100 | 261 | 138 | 16 | 0 | 4,500 | 4,550 | 738 | 603 | 586 | 469 | 464 | 341 | 219 | 96 | 0 | 0 |
| 2,100 | 2,125 | 265 | 143 | 21 | 0 | 4,550 | 4,600 | 748 | 614 | 595 | 479 | 473 | 350 | 228 | 106 | 0 | 0 |
| 2,125 | 2,150 | 270 | 148 | 25 | 0 | 4,600 | 4,650 | 758 | 624 | 604 | 489 | 482 | 359 | 237 | 115 | 0 | 0 |
| 2,150 | 2,175 | 275 | 152 | 30 | 0 | 4,650 | 4,700 | 768 | 634 | | | | | | | | |

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"Table II

"Taxable years beginning after October 31, 1951, and before January 1, 1954

| If adjusted gross income is— | | And the number of exemptions is— | | | | If adjusted gross income is— | | And the number of exemptions is— | | | | | | | | | | | | | |
|------------------------------|---------------|----------------------------------|-----|-----|-----------|------------------------------|---------------|---|-----------------------------------|---|-----------------------------------|-----------------------------|---|-----------------------------------|-----------------------------|-----|-----|-----|-----|-----|-----------|
| At least | But less than | 1 | 2 | 3 | 4 or more | At least | But less than | 1 | | | 2 | | | 3 | | | 4 | 5 | 6 | 7 | 8 or more |
| | | | | | | | | And taxpayer is single or married filing separately | And taxpayer is head of household | And taxpayer is single or married filing separately | And taxpayer is head of household | And a joint return is filed | And taxpayer is single or married filing separately | And taxpayer is head of household | And a joint return is filed | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |
| The tax shall be— | | | | | | | | | | | | | | | | | | | | | |
| \$0 | \$675 | \$0 | \$0 | \$0 | \$0 | \$2,325 | \$2,350 | \$334 | \$334 | \$201 | \$201 | \$201 | \$67 | \$67 | \$67 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 675 | 700 | 4 | 0 | 0 | 0 | 2,350 | 2,375 | 339 | 339 | 206 | 206 | 206 | 72 | 72 | 72 | 0 | 0 | 0 | 0 | 0 | |
| 700 | 725 | 9 | 0 | 0 | 0 | 2,375 | 2,400 | 344 | 344 | 211 | 211 | 211 | 77 | 77 | 77 | 0 | 0 | 0 | 0 | 0 | |
| 725 | 750 | 14 | 0 | 0 | 0 | 2,400 | 2,425 | 349 | 349 | 216 | 216 | 216 | 82 | 82 | 82 | 0 | 0 | 0 | 0 | 0 | |
| 750 | 775 | 19 | 0 | 0 | 0 | 2,425 | 2,450 | 354 | 354 | 221 | 221 | 221 | 87 | 87 | 87 | 0 | 0 | 0 | 0 | 0 | |
| 775 | 800 | 24 | 0 | 0 | 0 | 2,450 | 2,475 | 359 | 359 | 226 | 226 | 226 | 92 | 92 | 92 | 0 | 0 | 0 | 0 | 0 | |
| 800 | 825 | 29 | 0 | 0 | 0 | 2,475 | 2,500 | 364 | 364 | 231 | 231 | 231 | 97 | 97 | 97 | 0 | 0 | 0 | 0 | 0 | |
| 825 | 850 | 34 | 0 | 0 | 0 | 2,500 | 2,525 | 369 | 369 | 236 | 236 | 236 | 102 | 102 | 102 | 0 | 0 | 0 | 0 | 0 | |
| 850 | 875 | 39 | 0 | 0 | 0 | 2,525 | 2,550 | 374 | 374 | 241 | 241 | 241 | 107 | 107 | 107 | 0 | 0 | 0 | 0 | 0 | |
| 875 | 900 | 44 | 0 | 0 | 0 | 2,550 | 2,575 | 379 | 379 | 246 | 246 | 246 | 112 | 112 | 112 | 0 | 0 | 0 | 0 | 0 | |
| 900 | 925 | 49 | 0 | 0 | 0 | 2,575 | 2,600 | 384 | 384 | 251 | 251 | 251 | 117 | 117 | 117 | 0 | 0 | 0 | 0 | 0 | |
| 925 | 950 | 54 | 0 | 0 | 0 | 2,600 | 2,625 | 389 | 389 | 256 | 256 | 256 | 122 | 122 | 122 | 0 | 0 | 0 | 0 | 0 | |
| 950 | 975 | 59 | 0 | 0 | 0 | 2,625 | 2,650 | 394 | 394 | 261 | 261 | 261 | 127 | 127 | 127 | 0 | 0 | 0 | 0 | 0 | |
| 975 | 1,000 | 64 | 0 | 0 | 0 | 2,650 | 2,675 | 399 | 399 | 266 | 266 | 266 | 132 | 132 | 132 | 0 | 0 | 0 | 0 | 0 | |
| 1,000 | 1,025 | 69 | 0 | 0 | 0 | 2,675 | 2,700 | 404 | 404 | 271 | 271 | 271 | 137 | 137 | 137 | 4 | 0 | 0 | 0 | 0 | |
| 1,025 | 1,050 | 74 | 0 | 0 | 0 | 2,700 | 2,725 | 409 | 409 | 276 | 276 | 276 | 142 | 142 | 142 | 9 | 0 | 0 | 0 | 0 | |
| 1,050 | 1,075 | 79 | 0 | 0 | 0 | 2,725 | 2,750 | 414 | 414 | 281 | 281 | 281 | 147 | 147 | 147 | 14 | 0 | 0 | 0 | 0 | |
| 1,075 | 1,100 | 84 | 0 | 0 | 0 | 2,750 | 2,775 | 419 | 419 | 286 | 286 | 286 | 152 | 152 | 152 | 19 | 0 | 0 | 0 | 0 | |
| 1,100 | 1,125 | 89 | 0 | 0 | 0 | 2,775 | 2,800 | 424 | 424 | 291 | 291 | 291 | 157 | 157 | 157 | 24 | 0 | 0 | 0 | 0 | |
| 1,125 | 1,150 | 94 | 0 | 0 | 0 | 2,800 | 2,825 | 429 | 429 | 296 | 296 | 296 | 162 | 162 | 162 | 29 | 0 | 0 | 0 | 0 | |
| 1,150 | 1,175 | 99 | 0 | 0 | 0 | 2,825 | 2,850 | 434 | 434 | 301 | 301 | 301 | 167 | 167 | 167 | 34 | 0 | 0 | 0 | 0 | |
| 1,175 | 1,200 | 104 | 0 | 0 | 0 | 2,850 | 2,875 | 439 | 439 | 306 | 306 | 306 | 172 | 172 | 172 | 39 | 0 | 0 | 0 | 0 | |
| 1,200 | 1,225 | 109 | 0 | 0 | 0 | 2,875 | 2,900 | 444 | 444 | 311 | 311 | 311 | 177 | 177 | 177 | 44 | 0 | 0 | 0 | 0 | |
| 1,225 | 1,250 | 114 | 0 | 0 | 0 | 2,900 | 2,925 | 449 | 449 | 316 | 316 | 316 | 182 | 182 | 182 | 49 | 0 | 0 | 0 | 0 | |
| 1,250 | 1,275 | 119 | 0 | 0 | 0 | 2,925 | 2,950 | 455 | 455 | 321 | 321 | 321 | 187 | 187 | 187 | 54 | 0 | 0 | 0 | 0 | |
| 1,275 | 1,300 | 124 | 0 | 0 | 0 | 2,950 | 2,975 | 460 | 460 | 326 | 326 | 326 | 192 | 192 | 192 | 59 | 0 | 0 | 0 | 0 | |
| 1,300 | 1,325 | 129 | 0 | 0 | 0 | 2,975 | 3,000 | 466 | 466 | 331 | 331 | 331 | 197 | 197 | 197 | 64 | 0 | 0 | 0 | 0 | |
| 1,325 | 1,350 | 134 | 1 | 0 | 0 | 3,000 | 3,050 | 474 | 473 | 338 | 338 | 338 | 205 | 205 | 205 | 72 | 0 | 0 | 0 | 0 | |
| 1,350 | 1,375 | 139 | 6 | 0 | 0 | 3,050 | 3,100 | 485 | 483 | 343 | 343 | 343 | 215 | 215 | 215 | 82 | 0 | 0 | 0 | 0 | |
| 1,375 | 1,400 | 144 | 11 | 0 | 0 | 3,100 | 3,150 | 496 | 494 | 358 | 358 | 358 | 225 | 225 | 225 | 92 | 0 | 0 | 0 | 0 | |
| 1,400 | 1,425 | 149 | 16 | 0 | 0 | 3,150 | 3,200 | 507 | 504 | 368 | 368 | 368 | 235 | 235 | 235 | 102 | 0 | 0 | 0 | 0 | |
| 1,425 | 1,450 | 154 | 21 | 0 | 0 | 3,200 | 3,250 | 518 | 515 | 378 | 378 | 378 | 245 | 245 | 245 | 112 | 0 | 0 | 0 | 0 | |
| 1,450 | 1,475 | 159 | 26 | 0 | 0 | 3,250 | 3,300 | 529 | 525 | 388 | 388 | 388 | 255 | 255 | 255 | 122 | 0 | 0 | 0 | 0 | |
| 1,475 | 1,500 | 164 | 31 | 0 | 0 | 3,300 | 3,350 | 541 | 536 | 398 | 398 | 398 | 265 | 265 | 265 | 132 | 0 | 0 | 0 | 0 | |
| 1,500 | 1,525 | 169 | 36 | 0 | 0 | 3,350 | 3,400 | 552 | 546 | 408 | 408 | 408 | 275 | 275 | 275 | 142 | 8 | 0 | 0 | 0 | |
| 1,525 | 1,550 | 174 | 41 | 0 | 0 | 3,400 | 3,450 | 563 | 557 | 418 | 418 | 418 | 285 | 285 | 285 | 152 | 18 | 0 | 0 | 0 | |
| 1,550 | 1,575 | 179 | 46 | 0 | 0 | 3,450 | 3,500 | 574 | 567 | 428 | 428 | 428 | 295 | 295 | 295 | 162 | 28 | 0 | 0 | 0 | |
| 1, | | | | | | | | | | | | | | | | | | | | | |

"Table III

"Taxable years beginning after December 31, 1953

| If adjusted gross income is— | | And the number of exemptions is— | | | | If adjusted gross income is— | | And the number of exemptions is— | | | | | | | | | | | | | | |
|------------------------------|---------------|----------------------------------|-----|-----|-----------|------------------------------|---------------|--|------------------------------------|--|------------------------------------|-----------------------------|--|------------------------------------|-----------------------------|-------------------|-----|-----|-----|-----|-----|-----------|
| At least | But less than | 1 | 2 | 3 | 4 or more | At least | But less than | 1 | | 2 | | | | 3 | | | | 4 | 5 | 6 | 7 | 8 or more |
| | | The tax shall be— | | | | | | And tax-payer is single or married filing separately | And tax-payer is head of household | And tax-payer is single or married filing separately | And tax-payer is head of household | And a joint return is filed | And tax-payer is single or married filing separately | And tax-payer is head of household | And a joint return is filed | The tax shall be— | | | | | | |
| \$0 | \$675 | \$0 | \$0 | \$0 | \$0 | \$2,325 | \$2,350 | \$301 | \$301 | \$181 | \$181 | \$181 | \$61 | \$61 | \$61 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 675 | 700 | 4 | 0 | 0 | 0 | 2,350 | 2,375 | 305 | 305 | 185 | 185 | 185 | 65 | 65 | 65 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 700 | 725 | 8 | 0 | 0 | 0 | 2,375 | 2,400 | 310 | 310 | 190 | 190 | 190 | 70 | 70 | 70 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 725 | 750 | 13 | 0 | 0 | 0 | 2,400 | 2,425 | 314 | 314 | 194 | 194 | 194 | 74 | 74 | 74 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 750 | 775 | 17 | 0 | 0 | 0 | 2,425 | 2,450 | 319 | 319 | 199 | 199 | 199 | 79 | 79 | 79 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 775 | 800 | 22 | 0 | 0 | 0 | 2,450 | 2,475 | 323 | 323 | 203 | 203 | 203 | 83 | 83 | 83 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 800 | 825 | 26 | 0 | 0 | 0 | 2,475 | 2,500 | 328 | 328 | 208 | 208 | 208 | 88 | 88 | 88 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 825 | 850 | 31 | 0 | 0 | 0 | 2,500 | 2,525 | 332 | 332 | 212 | 212 | 212 | 92 | 92 | 92 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 850 | 875 | 35 | 0 | 0 | 0 | 2,525 | 2,550 | 337 | 337 | 217 | 217 | 217 | 97 | 97 | 97 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 875 | 900 | 40 | 0 | 0 | 0 | 2,550 | 2,575 | 341 | 341 | 221 | 221 | 221 | 101 | 101 | 101 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 900 | 925 | 44 | 0 | 0 | 0 | 2,575 | 2,600 | 346 | 346 | 226 | 226 | 226 | 106 | 106 | 106 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 925 | 950 | 49 | 0 | 0 | 0 | 2,600 | 2,625 | 350 | 350 | 230 | 230 | 230 | 110 | 110 | 110 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 950 | 975 | 53 | 0 | 0 | 0 | 2,625 | 2,650 | 355 | 355 | 235 | 235 | 235 | 115 | 115 | 115 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 975 | 1,000 | 58 | 0 | 0 | 0 | 2,650 | 2,675 | 359 | 359 | 239 | 239 | 239 | 119 | 119 | 119 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1,000 | 1,025 | 62 | 0 | 0 | 0 | 2,675 | 2,700 | 364 | 364 | 244 | 244 | 244 | 124 | 124 | 124 | 4 | 0 | 0 | 0 | 0 | 0 | |
| 1,025 | 1,050 | 67 | 0 | 0 | 0 | 2,700 | 2,725 | 368 | 368 | 248 | 248 | 248 | 128 | 128 | 128 | 8 | 0 | 0 | 0 | 0 | 0 | |
| 1,050 | 1,075 | 71 | 0 | 0 | 0 | 2,725 | 2,750 | 373 | 373 | 253 | 253 | 253 | 133 | 133 | 133 | 13 | 0 | 0 | 0 | 0 | 0 | |
| 1,075 | 1,100 | 76 | 0 | 0 | 0 | 2,750 | 2,775 | 377 | 377 | 257 | 257 | 257 | 137 | 137 | 137 | 17 | 0 | 0 | 0 | 0 | 0 | |
| 1,100 | 1,125 | 80 | 0 | 0 | 0 | 2,775 | 2,800 | 382 | 382 | 262 | 262 | 262 | 142 | 142 | 142 | 22 | 0 | 0 | 0 | 0 | 0 | |
| 1,125 | 1,150 | 85 | 0 | 0 | 0 | 2,800 | 2,825 | 386 | 386 | 266 | 266 | 266 | 146 | 146 | 146 | 26 | 0 | 0 | 0 | 0 | 0 | |
| 1,150 | 1,175 | 89 | 0 | 0 | 0 | 2,825 | 2,850 | 391 | 391 | 271 | 271 | 271 | 151 | 151 | 151 | 31 | 0 | 0 | 0 | 0 | 0 | |
| 1,175 | 1,200 | 94 | 0 | 0 | 0 | 2,850 | 2,875 | 395 | 395 | 275 | 275 | 275 | 155 | 155 | 155 | 35 | 0 | 0 | 0 | 0 | 0 | |
| 1,200 | 1,225 | 98 | 0 | 0 | 0 | 2,875 | 2,900 | 400 | 400 | 280 | 280 | 280 | 160 | 160 | 160 | 40 | 0 | 0 | 0 | 0 | 0 | |
| 1,225 | 1,250 | 103 | 0 | 0 | 0 | 2,900 | 2,925 | 405 | 404 | 284 | 284 | 284 | 164 | 164 | 164 | 44 | 0 | 0 | 0 | 0 | 0 | |
| 1,250 | 1,275 | 107 | 0 | 0 | 0 | 2,925 | 2,950 | 410 | 409 | 289 | 289 | 289 | 169 | 169 | 169 | 49 | 0 | 0 | 0 | 0 | 0 | |
| 1,275 | 1,300 | 112 | 0 | 0 | 0 | 2,950 | 2,975 | 415 | 414 | 293 | 293 | 293 | 173 | 173 | 173 | 53 | 0 | 0 | 0 | 0 | 0 | |
| 1,300 | 1,325 | 116 | 0 | 0 | 0 | 2,975 | 3,000 | 420 | 419 | 298 | 298 | 298 | 178 | 178 | 178 | 58 | 0 | 0 | 0 | 0 | 0 | |
| 1,325 | 1,350 | 121 | 1 | 0 | 0 | 3,000 | 3,050 | 427 | 426 | 305 | 305 | 305 | 185 | 185 | 185 | 65 | 0 | 0 | 0 | 0 | 0 | |
| 1,350 | 1,375 | 125 | 5 | 0 | 0 | 3,050 | 3,100 | 437 | 435 | 314 | 314 | 314 | 194 | 194 | 194 | 74 | 0 | 0 | 0 | 0 | 0 | |
| 1,375 | 1,400 | 130 | 10 | 0 | 0 | 3,100 | 3,150 | 447 | 445 | 323 | 323 | 323 | 203 | 203 | 203 | 83 | 0 | 0 | 0 | 0 | 0 | |
| 1,400 | 1,425 | 134 | 14 | 0 | 0 | 3,150 | 3,200 | 457 | 454 | 332 | 332 | 332 | 212 | 212 | 212 | 92 | 0 | 0 | 0 | 0 | 0 | |
| 1,425 | 1,450 | 139 | 19 | 0 | 0 | 3,200 | 3,250 | 467 | 464 | 341 | 341 | 341 | 221 | 221 | 221 | 101 | 0 | 0 | 0 | 0 | 0 | |
| 1,450 | 1,475 | 143 | 23 | 0 | 0 | 3,250 | 3,300 | 476 | 473 | 350 | 350 | 350 | 230 | 230 | 230 | 110 | 0 | 0 | 0 | 0 | 0 | |
| 1,475 | 1,500 | 148 | 28 | 0 | 0 | 3,300 | 3,350 | 486 | 482 | 359 | 359 | 359 | 239 | 239 | 239 | 119 | 0 | 0 | 0 | 0 | 0 | |
| 1,500 | 1,525 | 152 | 32 | 0 | 0 | 3,350 | 3,400 | 496 | 492 | 368 | 368 | 368 | 248 | 248 | 248 | 128 | 0 | 0 | 0 | 0 | 0 | |
| 1,525 | 1,550 | 157 | 37 | 0 | 0 | 3,400 | 3,450 | 506 | 501 | 377 | 377 | 377 | 257 | 257 | 257 | 137 | 0 | 0 | 0 | 0</ | | |

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SEC. 103. INAPPLICABILITY OF CERTAIN PENALTIES AND ADDITIONS TO TAX.

(a) **PENALTIES FOR FAILURE TO FILE RETURN.**—Section 145 (relating to penalties with respect to failure to file returns, pay tax, etc.) is hereby amended by relettering subsection (f) as subsection (g) and by adding after subsection (e) a new subsection (f) as follows:

“(f) In the case of taxable years beginning prior to November 1, 1951, and ending after October 31, 1951, the penalties prescribed by this section for willful failure to make declarations of, or pay, estimated tax shall not be applicable to a failure to take into account the increase in rates of tax imposed on individuals by the Revenue Act of 1951.”

(b) **ADDITIONS TO TAX.**—Section 294 (d) (2) (relating to additions to tax for substantial under-estimates of estimated tax) is hereby amended by adding at the end thereof a new sentence as follows: “In the case of taxable years beginning prior to November 1, 1951, and ending after October 31, 1951, the additions to tax prescribed by this subsection shall not be applicable if the taxpayer failed to meet the requirements of this paragraph by reason of the increase in rates of tax on individuals imposed by the Revenue Act of 1951.”

SEC. 104. COMPUTATION OF TAX IN CASE OF CERTAIN JOINT RETURNS.

If a joint return of a husband and wife is filed under the provisions of section 51 (b) (3) of the Internal Revenue Code in a case where the husband and wife have different taxable years because of the death of either spouse, and the taxable year of the surviving spouse covered by such joint return began before November 1, 1951, and ended after October 31, 1951, the amendments made by this part and section 131 shall be applicable in respect of such joint return as if the taxable years of both spouses covered by the joint return ended on the date of the closing of the surviving spouse's taxable year.

SEC. 105. EFFECTIVE DATE OF PART I.

Except as provided in section 104, the amendments made by this part shall be applicable only with respect to taxable years beginning after October 31, 1951, and to taxable years beginning on January 1, 1951, and ending on December 31, 1951. For treatment of taxable years (other than the calendar year 1951) beginning before November 1, 1951, and ending after October 31, 1951, see section 131.

PART II—CORPORATION INCOME TAXES

SEC. 121. INCREASE IN RATE OF CORPORATION NORMAL TAX.

(a) **AMENDMENT OF SECTION 13.**—Subsections (a) and (b) of section 13 (relating to normal tax on corporations) are hereby amended to read as follows:

“(a) **DEFINITIONS.**—For the purposes of this chapter—

“(1) **ADJUSTED NET INCOME.**—The term ‘adjusted net income’ means the net income minus the credit provided in section 26 (a), relating to interest on certain obligations of the United States and Government corporations.

“(2) **NORMAL-TAX NET INCOME.**—The term ‘normal-tax net income’ means the adjusted net income minus the sum of the following credits:

“(A) The credit for dividends received provided in section 26 (b);

“(B) In the case of a public utility, the credit for dividends paid on its preferred stock provided in section 26 (h); and

"(C) In the case of a western hemisphere trade corporation (as defined in section 109), the credit provided in section 26 (i).

"(b) IMPOSITION OF TAX.—There shall be levied, collected, and paid for each taxable year upon the normal-tax net income of every corporation (except a corporation subject to a tax imposed by section 231 (a), Supplement G, or Supplement Q)—

"(1) CALENDAR YEAR 1951.—In the case of a taxable year beginning on January 1, 1951, and ending on December 31, 1951, a tax of 28¾ per centum of the normal-tax net income.

"(2) TAXABLE YEARS BEGINNING AFTER MARCH 31, 1951, AND BEFORE APRIL 1, 1954.—In the case of taxable years beginning after March 31, 1951, and before April 1, 1954, a tax of 30 per centum of the normal-tax income.

"(3) TAXABLE YEARS BEGINNING AFTER MARCH 31, 1954.—In the case of taxable years beginning after March 31, 1954, a tax of 25 per centum of the normal-tax net income."

(b) MAXIMUM TAX.—Section 430 (a) (2) (relating to the limitation on the rate of the excess profits tax) is hereby amended as follows:

(1) By inserting after "(2)" the following: "(A) in the case of taxable years ending before April 1, 1951,"

(2) By striking out the period at the end of paragraph (2) and inserting ", or" and by adding after paragraph (2) the following:

"(B) in the case of taxable years beginning on January 1, 1951, and ending on December 31, 1951, an amount equal to 17¼ per centum of the excess profits net income for the taxable year, except that in the case of an affiliated group of includible corporations making or required to make a consolidated return for the taxable year under section 141, such amount shall be reduced by an amount which bears the same ratio (but not in excess of 100 per centum) to the increase of 2 per centum in the surtax imposed by reason of section 141 (c) as the amount of the consolidated excess profits net income bears to the amount of the consolidated corporation surtax net income, or

"(C) in the case of taxable years beginning after March 31, 1951, an amount equal to 18 per centum of the excess profits net income for the taxable year, except that in the case of an affiliated group of includible corporations making or required to make a consolidated return for the taxable year under section 141, such amount shall be reduced by an amount which bears the same ratio (but not in excess of 100 per centum) to the increase of 2 per centum in the surtax imposed by reason of section 141 (c) as the amount of the consolidated excess profits net income bears to the amount of the consolidated corporation surtax net income, or"

(c) MUTUAL INSURANCE COMPANIES OTHER THAN LIFE OR MARINE.—

(1) Section 207 (a) (1) (relating to normal tax and surtax on mutual insurance companies, other than life or marine) is hereby amended by striking out subparagraphs (A) and (B) and inserting in lieu thereof the following:

"(A) Taxable Years Beginning After December 31, 1950, and Before April 1, 1951.—In the case of taxable years beginning after December 31, 1950, and before April 1, 1951, and ending after March 31, 1951—

"(i) Normal tax.—A normal tax of 28¾ per centum of the normal-tax net income, or 57½ per centum of the

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amount by which the normal-tax net income exceeds \$3,000, whichever is the lesser; plus

"(ii) Surtax.—A surtax of 22 per centum of the corporation surtax net income in excess of \$25,000.

"(B) Taxable Years Beginning After March 31, 1951, and Before April 1, 1954.—In the case of taxable years beginning after March 31, 1951, and before April 1, 1954—

"(i) Normal tax.—A normal tax of 30 per centum of the normal-tax net income, or 60 per centum of the amount by which the normal-tax net income exceeds \$3,000, whichever is the lesser; plus

"(ii) Surtax.—A surtax of 22 per centum of the corporation surtax net income in excess of \$25,000.

"(C) Taxable Years Beginning After March 31, 1954.—In the case of a taxable year beginning after March 31, 1954—

"(i) Normal tax.—A normal tax of 25 per centum of the normal-tax net income, or 50 per centum of the amount by which the normal-tax net income exceeds \$3,000, whichever is the lesser; plus

"(ii) Surtax.—A surtax of 22 per centum of the corporation surtax net income in excess of \$25,000."

(2) Section 207 (a) (3) (relating to a normal tax and surtax on interinsurers and reciprocal underwriters) is hereby amended by striking out subparagraphs (A) and (B) and inserting in lieu thereof the following:

"(A) Taxable Years Beginning After December 31, 1950, and before April 1, 1951.—In the case of taxable years beginning after December 31, 1950, and before April 1, 1951, and ending after March 31, 1951—

"(i) Normal tax.—A normal tax of $28\frac{3}{4}$ per centum of the normal-tax net income, or $57\frac{1}{2}$ per centum of the amount by which the normal-tax net income exceeds \$50,000, whichever is the lesser; plus

"(ii) Surtax.—A surtax of 22 per centum of the corporation surtax net income in excess of \$25,000, or 33 per centum of the amount by which the corporation surtax net income exceeds \$50,000, whichever is the lesser.

"(B) Taxable Years Beginning After March 31, 1951, and Before April 1, 1954.—In the case of taxable years beginning after March 31, 1951, and before April 1, 1954—

"(i) Normal tax.—A normal tax of 30 per centum of the normal-tax net income, or 60 per centum of the amount by which the normal-tax net income exceeds \$50,000, whichever is the lesser; plus

"(ii) Surtax.—A surtax of 22 per centum of the corporation surtax net income in excess of \$25,000, or 33 per centum of the amount by which the corporation surtax net income exceeds \$50,000, whichever is the lesser.

"(C) Taxable Years Beginning After March 31, 1954.—In the case of a taxable year beginning after March 31, 1954—

"(i) Normal tax.—A normal tax of 25 per centum of the normal-tax net income, or 50 per centum of the amount by which the normal-tax net income exceeds \$50,000, whichever is the lesser; plus

"(ii) Surtax.—A surtax of 22 per centum of the corporation surtax net income in excess of \$25,000, or 33 per centum of the amount by which the corporation surtax net income exceeds \$50,000, whichever is the lesser."

(d) **REGULATED INVESTMENT COMPANIES.**—Section 362 (b) (relating to tax on regulated investment companies) is hereby amended by striking out paragraphs (3) and (4) and inserting in lieu thereof the following:

“(3) In the case of taxable years beginning after December 31, 1950, and before April 1, 1951, and ending after March 31, 1951, there shall be levied, collected, and paid for each taxable year upon its Supplement Q net income a tax equal to 28¾ per centum of the amount thereof. In the case of taxable years beginning after March 31, 1951, and before April 1, 1954, there shall be levied, collected, and paid for each taxable year upon its Supplement Q net income a tax equal to 30 per centum of the amount thereof. In the case of taxable years beginning after March 31, 1954, there shall be levied, collected, and paid for each taxable year upon its Supplement Q net income a tax equal to 25 per centum of the amount thereof.

“(4) In the case of taxable years beginning after December 31, 1950, there shall be levied, collected, and paid for each taxable year upon its Supplement Q surtax net income a tax equal to 22 per centum of the amount thereof in excess of \$25,000.”

(e) **BUSINESS INCOME OF CERTAIN SECTION 101 ORGANIZATIONS.**—Section 421 (a) (1) (relating to imposition of tax on business income of certain section 101 organizations) is hereby amended by inserting before the period at the end thereof the following: “; except that (A) in the case of taxable years beginning before April 1, 1951, and ending after March 31, 1951, the normal tax shall be 28¾ per centum of the Supplement U net income, and (B) in the case of taxable years beginning after March 31, 1951, and before April 1, 1954, the normal tax shall be 30 per centum of the Supplement U net income”.

(f) **AMENDMENT OF SECTION 15.**—Section 15 (relating to surtax on corporations) is hereby amended to read as follows:

“SEC. 15. SURTAX ON CORPORATIONS.

“(a) **CORPORATION SURTAX NET INCOME.**—For the purposes of this chapter, the term ‘corporation surtax net income’ means the net income minus the sum of the following credits:

“(1) The credit for dividends received provided in section 26 (b);

“(2) In the case of a public utility, the credit for dividends paid on its preferred stock provided in section 26 (h);

“(3) In the case of a western hemisphere trade corporation (as defined in section 109), the credit provided in section 26 (i).

“(b) **IMPOSITION OF TAX.**—There shall be levied, collected, and paid for each taxable year upon the corporation surtax net income of every corporation (except a corporation subject to a tax imposed by section 231 (a), Supplement G, or Supplement Q) a surtax of 22 per centum of the amount of the corporation surtax net income in excess of \$25,000.

“(c) **DISALLOWANCE OF SURTAX EXEMPTION AND MINIMUM EXCESS PROFITS CREDIT.**—If any corporation transfers, on or after January 1, 1951, all or part of its property (other than money) to another corporation which was created for the purpose of acquiring such property or which was not actively engaged in business at the time of such acquisition, and if after such transfer the transferor corporation or its stockholders, or both, are in control of such transferee corporation during any part of the taxable year of such transferee corporation, then such transferee corporation shall not for such tax-

able year (except as may be otherwise determined under section 129 (b)) be allowed either the \$25,000 exemption from surtax provided in subsection (b) or the \$25,000 minimum excess profits credit provided in the last sentence of section 431, unless such transferee corporation shall establish by the clear preponderance of the evidence that the securing of such exemption or credit was not a major purpose of such transfer. For the purposes of this subsection, control means the ownership of stock possessing at least 80 per centum of the total combined voting power of all classes of stock entitled to vote or at least 80 per centum of the total value of shares of all classes of stock of the corporation. In determining the ownership of stock for the purpose of this subsection, the ownership of stock shall be determined in accordance with the provisions of section 503, except that constructive ownership under section 503 (a) (2) shall be determined only with respect to the individual's spouse and minor children. The provisions of section 129 (b), and the authority of the Secretary under such section, shall, to the extent not inconsistent with the provisions of this subsection, be applicable to this subsection. This subsection shall not apply to any taxable year with respect to which the tax imposed by subchapter D of this chapter is not in effect."

(g) TECHNICAL AMENDMENT.—Section 14 (relating to normal tax on special classes of corporations in the case of taxable years beginning before July 1, 1950) is hereby repealed.

SEC. 122. CREDITS OF CORPORATIONS.

(a) DIVIDENDS RECEIVED CREDIT.—Paragraphs (1) and (2) of section 26 (b) (relating to credit for dividends received) are hereby amended to read as follows:

"(1) IN GENERAL.—85 per centum of the amount received as dividends (other than dividends described in paragraph (2) on the preferred stock of a public utility) from a domestic corporation which is subject to taxation under this chapter.

"(2) CERTAIN PREFERRED STOCK.—

"(A) Calendar Year 1951.—In the case of a taxable year beginning on January 1, 1951, and ending on December 31, 1951, 61 per centum of the amount received as dividends on the preferred stock of a public utility which is subject to taxation under this chapter and with respect to which the credit provided in section 26 (h) for dividends paid is allowable.

"(B) Taxable Years Beginning After March 31, 1951, and Before April 1, 1954.—In the case of taxable years beginning after March 31, 1951, and before April 1, 1954, 62 per centum of the amount received as dividends on the preferred stock of a public utility which is subject to taxation under this chapter and with respect to which the credit provided in section 26 (h) for dividends paid is allowable.

"(C) Taxable Years Beginning After March 31, 1954.—In the case of taxable years beginning after March 31, 1954, 59 per centum of the amount received as dividends on the preferred stock of a public utility which is subject to taxation under this chapter and with respect to which the credit provided in section 26 (h) for dividends paid is allowable."

(b) CREDIT FOR DIVIDENDS PAID ON CERTAIN PREFERRED STOCK.—The first sentence of section 26 (h) (1) (relating to amount of credit for dividends paid on certain preferred stock) is hereby amended

to read as follows: "In the case of a public utility, (A) for a taxable year beginning on January 1, 1951, and ending on December 31, 1951, an amount equal to 28 per centum of the lesser of (i) the amount of dividends paid during the taxable year on its preferred stock or (ii) the adjusted net income for such taxable year minus the credit for dividends received provided in subsection (b) for such year, (B) for a taxable year beginning after March 31, 1951, and before April 1, 1954, an amount equal to 27 per centum of the lesser of (i) the amount of dividends paid during the taxable year on its preferred stock or (ii) the adjusted net income for such taxable year minus the credit for dividends received provided in subsection (b) for such year, and (C) for a taxable year beginning after March 31, 1954, an amount equal to 30 per centum of the lower of (i) the amount of dividends paid during the taxable year on its preferred stock or (ii) the adjusted net income for such taxable year minus the credit for dividends received provided in subsection (b) for such year."

(c) WESTERN HEMISPHERE TRADE CORPORATIONS.—Section 26 (i) (relating to credit of a western hemisphere trade corporation) is hereby amended to read as follows:

"(i) WESTERN HEMISPHERE TRADE CORPORATIONS.—In the case of a western hemisphere trade corporation (as defined in section 109)—

"(1) CALENDAR YEAR 1951.—In the case of a taxable year beginning on January 1, 1951, and ending on December 31, 1951, an amount equal to 28 per centum of its normal-tax net income computed without regard to the credit provided in this subsection.

"(2) TAXABLE YEARS BEGINNING AFTER MARCH 31, 1951, AND BEFORE APRIL 1, 1954.—In the case of a taxable year beginning after March 31, 1951, and before April 1, 1954, an amount equal to 27 per centum of its normal-tax net income computed without regard to the credit provided in this subsection.

"(3) TAXABLE YEARS BEGINNING AFTER MARCH 31, 1954.—In the case of a taxable year beginning after March 31, 1954, an amount equal to 30 per centum of its normal-tax net income computed without regard to the credit provided in this subsection."

SEC. 123. COMPUTATION OF ALTERNATIVE CAPITAL GAINS TAX.

Section 117 (c) (1) (relating to alternative tax on corporations) is hereby amended by striking out the second paragraph and inserting in lieu thereof the following:

"(A) A partial tax shall first be computed upon the net income reduced by the amount of such excess, at the rates and in the manner as if this subsection had not been enacted.

"(B) There shall then be ascertained an amount equal to 25 per centum of such excess, except that in the case of any taxable year beginning after March 31, 1951, and before April 1, 1954, there shall be ascertained an amount equal to 26 per centum of such excess.

"(C) The total tax shall be the partial tax computed under subparagraph (A) plus the amount computed under subparagraph (B)."

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**SEC. 124. FILING OF CORPORATION RETURNS FOR TAXABLE YEARS
ENDING AFTER MARCH 31, 1951, AND BEFORE OCTOBER 1,
1951.**

In the case of a corporation subject to a tax imposed by chapter 1 of the Internal Revenue Code for a taxable year ending after March 31, 1951, but prior to October 1, 1951, such corporation shall after the date of the enactment of this Act and on or before January 15, 1952, make a return for such taxable year with respect to the tax imposed by chapter 1 of the Internal Revenue Code for such taxable year. The return required by this section for such taxable year shall constitute the return for such taxable year for all purposes of the Internal Revenue Code; and no return for such taxable year, with respect to any tax imposed by chapter 1 of such code, filed on or before the date of the enactment of this Act shall be considered for any of such purposes as a return for such year. The taxes imposed by chapter 1 of such code (determined with the amendments made by this Act) for such taxable year shall be paid on January 15, 1952, in lieu of the time prescribed in section 56 (a) of such code. All payments with respect to any tax for such taxable year imposed by chapter 1 of such code under the law in effect prior to the enactment of this Act, to the extent that such payments have not been credited or refunded, shall be deemed payments made at the time of the filing of the return required by this section on account of the tax for such taxable year under chapter 1 determined with the amendments made by this Act.

SEC. 125. EFFECTIVE DATE.

The amendments made by this part shall be applicable only with respect to taxable years beginning after March 31, 1951, and to taxable years beginning on January 1, 1951, and ending on December 31, 1951, except that the amendments made to sections 207, 362, and 421 of the Internal Revenue Code shall be applicable to taxable years beginning after December 31, 1950, and ending after March 31, 1951. In the case of an insurance company subject to the tax imposed by section 207, the provisions of section 26 (b) of such code applicable to the calendar year 1951 shall be applicable to a taxable year beginning after December 31, 1950, and before April 1, 1951, and ending after March 31, 1951. For treatment of taxable years (other than the calendar year 1951) beginning before April 1, 1951, and ending after March 31, 1951, see section 131.

PART III—FISCAL YEAR TAXPAYERS

SEC. 131. FISCAL YEAR TAXPAYERS.

(a) **AMENDMENT OF SECTION 108.**—Section 108 is hereby amended by striking out paragraph (2) of subsection (f) and inserting in lieu thereof the following:

“(2) that portion of a tentative tax consisting of—

“(A) a tentative normal tax of 25 per centum of the normal-tax net income, plus

“(B) a tentative surtax of 20 per centum of the surtax net income in excess of \$25,000,

which the number of days in such taxable year after June 30, 1950, and before April 1, 1951, bears to the total number of days in such taxable year, plus (if the taxable year ends after March 31, 1951)

"(3) that portion of a tentative tax consisting of—

"(A) a tentative normal tax of 80 per centum of the normal-tax net income, plus

"(B) a tentative surtax of 20 per centum of the surtax net income in excess of \$25,000,

which the number of days in such taxable year after March 31, 1951, bears to the total number of days in such taxable year.

In computing for the purposes of paragraph (2) the normal-tax net income and the corporation surtax net income, the credits provided in section 26 applicable to taxable years beginning on July 1, 1950, shall be allowed in the manner and to the extent provided in sections 13 and 15 applicable to years beginning on such date, except that such credits shall be applied without regard to the amendments made to section 26 by title II of the Excess Profits Tax Act of 1950. In computing for the purposes of paragraph (3) the normal-tax net income and the corporation surtax net income, the credits provided in section 26 applicable to taxable years beginning on April 1, 1951, shall be allowed in the manner and to the extent provided in sections 13 and 15 applicable to years beginning on such date.

"(g) CERTAIN TAXABLE YEARS OF CORPORATIONS BEGINNING AFTER JUNE 30, 1950, AND BEFORE APRIL 1, 1951.—In the case of a taxable year (other than one beginning on January 1, 1951, and ending on December 31, 1951) of a corporation beginning after June 30, 1950, and before April 1, 1951, and ending after March 31, 1951, the tax imposed by sections 13 and 15 shall be an amount equal to the sum of—

"(1) that portion of a tentative tax, computed under the provisions of sections 13 and 15 applicable to such taxable year, which the number of days in such taxable year prior to April 1, 1951, bears to the total number of days in such taxable year, plus

"(2) that portion of a tentative tax, computed under the provisions of sections 13 and 15 applicable to years beginning on April 1, 1951, as if such provisions were applicable to such taxable year, which the number of days in such taxable year after March 31, 1951, bears to the total number of days in such taxable year.

"(h) CERTAIN TAXABLE YEARS OF INDIVIDUALS BEGINNING BEFORE NOVEMBER 1, 1951, AND ENDING AFTER OCTOBER 31, 1951.—In the case of a taxable year (other than one beginning on January 1, 1951, and ending on December 31, 1951) of a taxpayer, other than a corporation, beginning before November 1, 1951, and ending after October 31, 1951, the tax imposed by sections 11 and 12, section 400, or section 421 (a) (2), shall be an amount equal to the sum of—

"(1) that portion of a tentative tax, computed under the provisions of sections 11 and 12, section 400, or section 421 (a) (2), applicable to such year, which the number of calendar months in such taxable year prior to November 1, 1951, bears to the total number of calendar months in such taxable year, plus

"(2) that portion of a tentative tax, computed under the provisions of sections 11 and 12, section 400, or section 421 (a) (2), applicable to years beginning on November 1, 1951, as if such provisions (other than the provisions relating to head of household) were applicable to such taxable year, which the number of calendar months in such taxable year after October 31, 1951, bears to the total number of calendar months in such taxable year.

This subsection shall not apply in the case of a trust described in section 421 (b) (2) if the taxable year of such trust began before January 1, 1951.

"(i) DEFINITION OF CALENDAR MONTH.—For the purposes of this section, a calendar month only part of which falls within a taxable year (1) shall be disregarded if less than 15 days of such month are included in such taxable year, and (2) shall be included as a calendar month within the taxable year if more than 14 days of such month fall within the taxable year.

"(j) TAXABLE YEARS OF INDIVIDUALS BEGINNING IN 1953 AND ENDING IN 1954.—In the case of a taxable year of a taxpayer, other than a corporation, beginning before January 1, 1954, and ending after December 31, 1953, the tax imposed by sections 11 and 12, section 400, or section 421 (a) (2), shall be an amount equal to the sum of—

"(1) that portion of a tentative tax, computed under the provisions of sections 11 and 12, section 400, or section 421 (a) (2), applicable to years beginning on January 1, 1953, which the number of calendar months in such taxable year prior to January 1, 1954, bears to the total number of calendar months in such taxable year, plus

"(2) that portion of a tentative tax, computed under the provisions of sections 11 and 12, section 400, or section 421 (a) (2), applicable to years beginning on January 1, 1954, as if such provisions were applicable to such taxable year, which the number of calendar months in such taxable year after December 31, 1953, bears to the total number of calendar months in such taxable year.

"(k) TAXABLE YEARS OF CORPORATIONS BEGINNING BEFORE APRIL 1, 1954, AND ENDING AFTER MARCH 31, 1954.—In the case of a taxable year of a corporation beginning before April 1, 1954, and ending after March 31, 1954, the tax imposed by sections 13 and 15, or section 421 (a) (1), shall be an amount equal to the sum of—

"(1) that portion of a tentative tax, computed under the provisions of sections 13 and 15, or section 421 (a) (1), applicable to years beginning on January 1, 1953, which the number of days in such taxable year prior to April 1, 1954, bears to the total number of days in such taxable year, plus

"(2) that portion of a tentative tax, computed under the provisions of sections 13 and 15, or section 421 (a) (1), applicable to years beginning on April 1, 1954, as if such provisions were applicable to such taxable year, which the number of days in such taxable year after March 31, 1954, bears to the total number of days in such taxable year."

(b) COMPUTATION OF EXCESS PROFITS TAX.—Subsection (b) of section 430 (relating to computation of excess profits tax in the case of certain taxable years) is hereby amended to read as follows:

"(b) CERTAIN TAXABLE YEARS BEGINNING BEFORE 1951.—

"(1) TAXABLE YEARS ENDING BEFORE APRIL 1, 1951.—In the case of a taxable year beginning before July 1, 1950, and ending after June 30, 1950, and before April 1, 1951, the tax imposed by subsection (a) shall be an amount equal to that portion of a tentative tax, computed under the provisions of subsection (a) applicable to taxable years ending on December 31, 1950, which the number of days in such taxable year after June 30, 1950, bears to the total number of days in such taxable year.

"(2) TAXABLE YEARS ENDING AFTER MARCH 31, 1951.—In the case of a taxable year (other than a taxable year beginning on January 1, 1951, and ending on December 31, 1951) beginning before

April 1, 1951, and ending after March 31, 1951, the tax imposed by subsection (a) shall be an amount equal to the sum of—

“(A) that portion of a tentative tax, computed under the provisions of subsection (a) applicable to taxable years ending on December 31, 1950, which the number of days in such taxable year after June 30, 1950, and before April 1, 1951, bears to the total number of days in such taxable year, plus

“(B) that portion of a tentative tax, computed under the provisions of subsection (a) applicable to taxable years beginning on April 1, 1951, which the number of days in such taxable year after March 31, 1951, bears to the total number of days in such taxable year.”

(c) **TECHNICAL AMENDMENTS.**—

(1) Section 108 (e) (2) is hereby amended by inserting after “section 400,” the following: “applicable to years beginning on October 1, 1950.”

(2) Section 108 (g) is hereby amended by striking out “(g)” and inserting in lieu thereof “(1)”.

TITLE II—WITHHOLDING OF TAX AT SOURCE

SEC. 201. PERCENTAGE METHOD OF WITHHOLDING.

Section 1622 (a) (relating to percentage method of withholding on wages) is hereby amended by inserting before the period at the end thereof the following: “, except that in the case of wages paid on or after November 1, 1951, and before January 1, 1954, the tax shall be equal to 20 per centum of such excess in lieu of 18 per centum”.

SEC. 202. WAGE BRACKET WITHHOLDING.

So much of section 1622 (c) (1) as precedes the tables in such section is hereby amended to read as follows:

“(1) (A) Wages paid after October 31, 1951, and before January 1, 1954.—At the election of the employer with respect to any employee, the employer shall deduct and withhold upon the wages paid to such employee after October 31, 1951, and before January 1, 1954, a tax determined in accordance with the following tables, which shall be in lieu of the tax required to be deducted and withheld under subsection (a):

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"If the payroll period with respect to an employee is weekly

| And the wages are-- | | And the number of withholding exemptions claimed is-- | | | | | | | | | | |
|---|---------------|---|-------|-------|-------|-------|-------|------|-----|-----|-----|------------|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 or more |
| The amount of tax to be withheld shall be-- | | | | | | | | | | | | |
| \$0. | \$13. | 20% of wages \$2.70 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$13. | \$14. | .10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$14. | \$15. | .30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$15. | \$16. | .50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$16. | \$17. | .70 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$17. | \$18. | .90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$18. | \$19. | 1.10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$19. | \$20. | 1.30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$20. | \$21. | 1.50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$21. | \$22. | 1.70 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$22. | \$23. | 1.90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$23. | \$24. | 2.10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$24. | \$25. | 2.30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$25. | \$26. | 2.50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$26. | \$27. | 2.70 | .20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$27. | \$28. | 2.90 | .40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$28. | \$29. | 3.10 | .60 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$29. | \$30. | 3.30 | .80 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$30. | \$31. | 3.50 | 1.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$31. | \$32. | 3.70 | 1.20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$32. | \$33. | 3.90 | 1.40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$33. | \$34. | 4.10 | 1.60 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$34. | \$35. | 4.30 | 1.80 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$35. | \$36. | 4.50 | 2.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$36. | \$37. | 4.70 | 2.20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$37. | \$38. | 4.90 | 2.40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$38. | \$39. | 5.10 | 2.60 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$39. | \$40. | 5.30 | 2.80 | .20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$40. | \$41. | 5.50 | 3.00 | .40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$41. | \$42. | 5.70 | 3.20 | .60 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$42. | \$43. | 5.90 | 3.40 | .80 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$43. | \$44. | 6.10 | 3.60 | 1.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$44. | \$45. | 6.30 | 3.80 | 1.20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$45. | \$46. | 6.50 | 4.00 | 1.40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$46. | \$47. | 6.70 | 4.20 | 1.60 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$47. | \$48. | 6.90 | 4.40 | 1.80 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$48. | \$49. | 7.10 | 4.60 | 2.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$49. | \$50. | 7.30 | 4.80 | 2.20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$50. | \$51. | 7.50 | 5.00 | 2.40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$51. | \$52. | 7.70 | 5.20 | 2.60 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$52. | \$53. | 7.90 | 5.40 | 2.80 | .20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$53. | \$54. | 8.10 | 5.60 | 3.00 | .40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$54. | \$55. | 8.30 | 5.80 | 3.20 | .60 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$55. | \$56. | 8.50 | 6.00 | 3.40 | .80 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$56. | \$57. | 8.70 | 6.20 | 3.60 | 1.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$57. | \$58. | 8.90 | 6.40 | 3.80 | 1.20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$58. | \$59. | 9.10 | 6.60 | 4.00 | 1.40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$59. | \$60. | 9.30 | 6.80 | 4.20 | 1.60 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$60. | \$61. | 9.50 | 7.00 | 4.40 | 1.80 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$61. | \$62. | 9.70 | 7.20 | 4.60 | 2.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$62. | \$63. | 9.90 | 7.40 | 4.80 | 2.20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$63. | \$64. | 10.10 | 7.60 | 5.00 | 2.40 | .20 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$64. | \$65. | 10.30 | 7.80 | 5.20 | 2.60 | .40 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$65. | \$66. | 10.50 | 8.00 | 5.40 | 2.80 | .60 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$66. | \$67. | 10.70 | 8.20 | 5.60 | 3.00 | .80 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$67. | \$68. | 10.90 | 8.40 | 5.80 | 3.20 | 1.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$68. | \$69. | 11.10 | 8.60 | 6.00 | 3.40 | 1.20 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$69. | \$70. | 11.30 | 8.80 | 6.20 | 3.60 | 1.40 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$70. | \$71. | 11.50 | 9.00 | 6.40 | 3.80 | 1.60 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$71. | \$72. | 11.70 | 9.20 | 6.60 | 4.00 | 1.80 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$72. | \$73. | 11.90 | 9.40 | 6.80 | 4.20 | 2.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$73. | \$74. | 12.10 | 9.60 | 7.00 | 4.40 | 2.20 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$74. | \$75. | 12.30 | 9.80 | 7.20 | 4.60 | 2.40 | .40 | 0 | 0 | 0 | 0 | 0 |
| \$75. | \$76. | 12.50 | 10.00 | 7.40 | 4.80 | 2.60 | .60 | 0 | 0 | 0 | 0 | 0 |
| \$76. | \$77. | 12.70 | 10.20 | 7.60 | 5.00 | 2.80 | .80 | 0 | 0 | 0 | 0 | 0 |
| \$77. | \$78. | 12.90 | 10.40 | 7.80 | 5.20 | 3.00 | 1.00 | 0 | 0 | 0 | 0 | 0 |
| \$78. | \$79. | 13.10 | 10.60 | 8.00 | 5.40 | 3.20 | 1.20 | 0 | 0 | 0 | 0 | 0 |
| \$79. | \$80. | 13.30 | 10.80 | 8.20 | 5.60 | 3.40 | 1.40 | 0 | 0 | 0 | 0 | 0 |
| \$80. | \$81. | 13.50 | 11.00 | 8.40 | 5.80 | 3.60 | 1.60 | 0 | 0 | 0 | 0 | 0 |
| \$81. | \$82. | 13.70 | 11.20 | 8.60 | 6.00 | 3.80 | 1.80 | 0 | 0 | 0 | 0 | 0 |
| \$82. | \$83. | 13.90 | 11.40 | 8.80 | 6.20 | 4.00 | 2.00 | 0 | 0 | 0 | 0 | 0 |
| \$83. | \$84. | 14.10 | 11.60 | 9.00 | 6.40 | 4.20 | 2.20 | 0 | 0 | 0 | 0 | 0 |
| \$84. | \$85. | 14.30 | 11.80 | 9.20 | 6.60 | 4.40 | 2.40 | 0 | 0 | 0 | 0 | 0 |
| \$85. | \$86. | 14.50 | 12.00 | 9.40 | 6.80 | 4.60 | 2.60 | .30 | 0 | 0 | 0 | 0 |
| \$86. | \$87. | 14.70 | 12.20 | 9.60 | 7.00 | 4.80 | 2.80 | .50 | 0 | 0 | 0 | 0 |
| \$87. | \$88. | 14.90 | 12.40 | 9.80 | 7.20 | 5.00 | 3.00 | .70 | 0 | 0 | 0 | 0 |
| \$88. | \$89. | 15.10 | 12.60 | 10.00 | 7.40 | 5.20 | 3.20 | .90 | 0 | 0 | 0 | 0 |
| \$89. | \$90. | 15.30 | 12.80 | 10.20 | 7.60 | 5.40 | 3.40 | 1.10 | 0 | 0 | 0 | 0 |
| \$90. | \$91. | 15.50 | 13.00 | 10.40 | 7.80 | 5.60 | 3.60 | 1.30 | 0 | 0 | 0 | 0 |
| \$91. | \$92. | 15.70 | 13.20 | 10.60 | 8.00 | 5.80 | 3.80 | 1.50 | 0 | 0 | 0 | 0 |
| \$92. | \$93. | 15.90 | 13.40 | 10.80 | 8.20 | 6.00 | 4.00 | 1.70 | 0 | 0 | 0 | 0 |
| \$93. | \$94. | 16.10 | 13.60 | 11.00 | 8.40 | 6.20 | 4.20 | 1.90 | 0 | 0 | 0 | 0 |
| \$94. | \$95. | 16.30 | 13.80 | 11.20 | 8.60 | 6.40 | 4.40 | 2.10 | 0 | 0 | 0 | 0 |
| \$95. | \$96. | 16.50 | 14.00 | 11.40 | 8.80 | 6.60 | 4.60 | 2.30 | 0 | 0 | 0 | 0 |
| \$96. | \$97. | 16.70 | 14.20 | 11.60 | 9.00 | 6.80 | 4.80 | 2.50 | 0 | 0 | 0 | 0 |
| \$97. | \$98. | 16.90 | 14.40 | 11.80 | 9.20 | 7.00 | 5.00 | 2.70 | 0 | 0 | 0 | 0 |
| \$98. | \$99. | 17.10 | 14.60 | 12.00 | 9.40 | 7.20 | 5.20 | 2.90 | 0 | 0 | 0 | 0 |
| \$99. | \$100. | 17.30 | 14.80 | 12.20 | 9.60 | 7.40 | 5.40 | 3.10 | 0 | 0 | 0 | 0 |
| \$100. | \$101. | 17.50 | 15.00 | 12.40 | 9.80 | 7.60 | 5.60 | 3.30 | 0 | 0 | 0 | 0 |
| \$101. | \$102. | 17.70 | 15.20 | 12.60 | 10.00 | 7.80 | 5.80 | 3.50 | 0 | 0 | 0 | 0 |
| \$102. | \$103. | 17.90 | 15.40 | 12.80 | 10.20 | 8.00 | 6.00 | 3.70 | 0 | 0 | 0 | 0 |
| \$103. | \$104. | 18.10 | 15.60 | 13.00 | 10.40 | 8.20 | 6.20 | 3.90 | 0 | 0 | 0 | 0 |
| \$104. | \$105. | 18.30 | 15.80 | 13.20 | 10.60 | 8.40 | 6.40 | 4.10 | 0 | 0 | 0 | 0 |
| \$105. | \$106. | 18.50 | 16.00 | 13.40 | 10.80 | 8.60 | 6.60 | 4.30 | 0 | 0 | 0 | 0 |
| \$106. | \$107. | 18.70 | 16.20 | 13.60 | 11.00 | 8.80 | 6.80 | 4.50 | 0 | 0 | 0 | 0 |
| \$107. | \$108. | 18.90 | 16.40 | 13.80 | 11.20 | 9.00 | 7.00 | 4.70 | 0 | 0 | 0 | 0 |
| \$108. | \$109. | 19.10 | 16.60 | 14.00 | 11.40 | 9.20 | 7.20 | 4.90 | 0 | 0 | 0 | 0 |
| \$109. | \$110. | 19.30 | 16.80 | 14.20 | 11.60 | 9.40 | 7.40 | 5.10 | 0 | 0 | 0 | 0 |
| \$110. | \$111. | 19.50 | 17.00 | 14.40 | 11.80 | 9.60 | 7.60 | 5.30 | 0 | 0 | 0 | 0 |
| \$111. | \$112. | 19.70 | 17.20 | 14.60 | 12.00 | 9.80 | 7.80 | 5.50 | 0 | 0 | 0 | 0 |
| \$112. | \$113. | 19.90 | 17.40 | 14.80 | 12.20 | 10.00 | 8.00 | 5.70 | 0 | 0 | 0 | 0 |
| \$113. | \$114. | 20.10 | 17.60 | 15.00 | 12.40 | 10.20 | 8.20 | 5.90 | 0 | 0 | 0 | 0 |
| \$114. | \$115. | 20.30 | 17.80 | 15.20 | 12.60 | 10.40 | 8.40 | 6.10 | 0 | 0 | 0 | 0 |
| \$115. | \$116. | 20.50 | 18.00 | 15.40 | 12.80 | 10.60 | 8.60 | 6.30 | 0 | 0 | 0 | 0 |
| \$116. | \$117. | 20.70 | 18.20 | 15.60 | 13.00 | 10.80 | 8.80 | 6.50 | 0 | 0 | 0 | 0 |
| \$117. | \$118. | 20.90 | 18.40 | 15.80 | 13.20 | 11.00 | 9.00 | 6.70 | 0 | 0 | 0 | 0 |
| \$118. | \$119. | 21.10 | 18.60 | 16.00 | 13.40 | 11.20 | 9.20 | 6.90 | 0 | 0 | 0 | 0 |
| \$119. | \$120. | 21.30 | 18.80 | 16.20 | 13.60 | 11.40 | 9.40 | 7.10 | 0 | 0 | 0 | 0 |
| \$120. | \$121. | 21.50 | 19.00 | 16.40 | 13.80 | 11.60 | 9.60 | 7.30 | 0 | 0 | 0 | 0 |
| \$121. | \$122. | 21.70 | 19.20 | 16.60 | 14.00 | 11.80 | 9.80 | 7.50 | 0 | 0 | 0 | 0 |
| \$122. | \$123. | 21.90 | 19.40 | 16.80 | 14.20 | 12.00 | 10.00 | 7.70 | 0 | 0 | 0 | 0 |
| \$123. | \$124. | 22.10 | 19.60 | 17.00 | 14.40 | 12.20 | 10.20 | 7.90 | 0 | 0 | 0 | 0 |
| \$124. | \$125. | 22.30 | 19.80 | 17.20 | 14.60 | 12.40 | 10.40 | 8.10 | 0 | 0 | 0 | 0 |
| \$125. | \$126. | 22.50 | 20.00 | 17.40 | 14. | | | | | | | |

"If the payroll period with respect to an employee is biweekly

| And the wages are— | | And the number of withholding exemptions claimed is— | | | | | | | | | | |
|--|---------------|--|-------|-------|-------|-------|-------|-------|-----|-----|-----|------------|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 or more |
| The amount of tax to be withheld shall be— | | | | | | | | | | | | |
| \$0..... | \$26..... | 20% of wages | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$26..... | \$28..... | \$5.40 | .30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$28..... | \$30..... | 5.80 | .70 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$30..... | \$32..... | 6.29 | 1.10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$32..... | \$34..... | 6.60 | 1.50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$34..... | \$36..... | 7.00 | 1.90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$36..... | \$38..... | 7.40 | 2.30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$38..... | \$40..... | 7.80 | 2.70 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$40..... | \$42..... | 8.20 | 3.10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$42..... | \$44..... | 8.60 | 3.50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$44..... | \$46..... | 9.00 | 3.90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$46..... | \$48..... | 9.40 | 4.30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$48..... | \$50..... | 9.80 | 4.70 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$50..... | \$52..... | 10.20 | 5.10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$52..... | \$54..... | 10.60 | 5.50 | .30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$54..... | \$56..... | 11.00 | 5.90 | .70 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$56..... | \$58..... | 11.40 | 6.30 | 1.10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$58..... | \$60..... | 11.80 | 6.70 | 1.50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$60..... | \$62..... | 12.20 | 7.10 | 1.90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$62..... | \$64..... | 12.60 | 7.50 | 2.30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$64..... | \$66..... | 13.00 | 7.90 | 2.70 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$66..... | \$68..... | 13.40 | 8.30 | 3.10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$68..... | \$70..... | 13.80 | 8.70 | 3.50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$70..... | \$72..... | 14.20 | 9.10 | 3.90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$72..... | \$74..... | 14.60 | 9.50 | 4.30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$74..... | \$76..... | 15.00 | 9.90 | 4.70 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$76..... | \$78..... | 15.40 | 10.30 | 5.10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$78..... | \$80..... | 15.80 | 10.70 | 5.50 | .40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$80..... | \$82..... | 16.20 | 11.10 | 5.90 | .80 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$82..... | \$84..... | 16.60 | 11.50 | 6.30 | 1.20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$84..... | \$86..... | 17.00 | 11.90 | 6.70 | 1.60 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$86..... | \$88..... | 17.40 | 12.30 | 7.10 | 2.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$88..... | \$90..... | 17.80 | 12.70 | 7.50 | 2.40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$90..... | \$92..... | 18.20 | 13.10 | 7.90 | 2.80 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$92..... | \$94..... | 18.60 | 13.50 | 8.30 | 3.20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$94..... | \$96..... | 19.00 | 13.90 | 8.70 | 3.60 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$96..... | \$98..... | 19.40 | 14.30 | 9.10 | 4.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$98..... | \$100..... | 19.80 | 14.70 | 9.50 | 4.40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$100..... | \$102..... | 20.20 | 15.10 | 9.90 | 4.80 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$102..... | \$104..... | 20.60 | 15.50 | 10.30 | 5.20 | .10 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$104..... | \$106..... | 21.00 | 15.90 | 10.70 | 5.60 | .50 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$106..... | \$108..... | 21.40 | 16.30 | 11.10 | 6.00 | .90 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$108..... | \$110..... | 21.80 | 16.70 | 11.50 | 6.40 | 1.30 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$110..... | \$112..... | 22.20 | 17.10 | 11.90 | 6.80 | 1.70 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$112..... | \$114..... | 22.60 | 17.50 | 12.30 | 7.20 | 2.10 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$114..... | \$116..... | 23.00 | 17.90 | 12.70 | 7.60 | 2.50 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$116..... | \$118..... | 23.40 | 18.30 | 13.10 | 8.00 | 2.90 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$118..... | \$120..... | 23.80 | 18.70 | 13.50 | 8.40 | 3.30 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$120..... | \$122..... | 24.20 | 19.10 | 14.00 | 8.80 | 3.70 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$122..... | \$124..... | 24.60 | 19.50 | 14.40 | 9.20 | 4.10 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$124..... | \$126..... | 25.00 | 19.90 | 14.80 | 9.60 | 4.50 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$126..... | \$128..... | 25.40 | 20.30 | 15.20 | 10.00 | 4.90 | .40 | 0 | 0 | 0 | 0 | 0 |
| \$128..... | \$130..... | 25.80 | 20.70 | 15.60 | 10.40 | 5.30 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$130..... | \$132..... | 26.20 | 21.10 | 16.00 | 10.80 | 5.70 | 1.20 | 0 | 0 | 0 | 0 | 0 |
| \$132..... | \$134..... | 26.60 | 21.50 | 16.40 | 11.20 | 6.10 | 2.00 | 0 | 0 | 0 | 0 | 0 |
| \$134..... | \$136..... | 27.00 | 21.90 | 16.80 | 11.60 | 6.50 | 2.80 | 0 | 0 | 0 | 0 | 0 |
| \$136..... | \$138..... | 27.40 | 22.30 | 17.20 | 12.00 | 6.90 | 3.60 | 0 | 0 | 0 | 0 | 0 |
| \$138..... | \$140..... | 27.80 | 22.70 | 17.60 | 12.40 | 7.30 | 4.40 | 0 | 0 | 0 | 0 | 0 |
| \$140..... | \$142..... | 28.20 | 23.10 | 18.00 | 12.80 | 7.70 | 5.20 | 0 | 0 | 0 | 0 | 0 |
| \$142..... | \$144..... | 28.60 | 23.50 | 18.40 | 13.20 | 8.10 | 6.00 | 0 | 0 | 0 | 0 | 0 |
| \$144..... | \$146..... | 29.00 | 23.90 | 18.80 | 13.60 | 8.50 | 6.80 | 0 | 0 | 0 | 0 | 0 |
| \$146..... | \$148..... | 29.40 | 24.30 | 19.20 | 14.00 | 8.90 | 7.60 | 0 | 0 | 0 | 0 | 0 |
| \$148..... | \$150..... | 29.80 | 24.70 | 19.60 | 14.40 | 9.30 | 8.40 | 0 | 0 | 0 | 0 | 0 |
| \$150..... | \$152..... | 30.20 | 25.10 | 20.00 | 14.80 | 9.70 | 9.20 | 0 | 0 | 0 | 0 | 0 |
| \$152..... | \$154..... | 30.60 | 25.50 | 20.40 | 15.20 | 10.10 | 10.00 | 0 | 0 | 0 | 0 | 0 |
| \$154..... | \$156..... | 31.00 | 25.90 | 20.80 | 15.60 | 10.90 | 10.80 | .80 | 0 | 0 | 0 | 0 |
| \$156..... | \$158..... | 31.40 | 26.30 | 21.20 | 16.00 | 11.70 | 11.60 | 1.60 | 0 | 0 | 0 | 0 |
| \$158..... | \$160..... | 31.80 | 26.70 | 21.60 | 16.40 | 12.50 | 12.40 | 2.40 | 0 | 0 | 0 | 0 |
| \$160..... | \$162..... | 32.20 | 27.10 | 22.00 | 16.80 | 13.30 | 13.20 | 3.20 | 0 | 0 | 0 | 0 |
| \$162..... | \$164..... | 32.60 | 27.50 | 22.40 | 17.20 | 14.10 | 14.00 | 4.00 | 0 | 0 | 0 | 0 |
| \$164..... | \$166..... | 33.00 | 27.90 | 22.80 | 17.60 | 14.90 | 14.80 | 4.80 | 0 | 0 | 0 | 0 |
| \$166..... | \$168..... | 33.40 | 28.30 | 23.20 | 18.00 | 15.70 | 15.60 | 5.60 | 0 | 0 | 0 | 0 |
| \$168..... | \$170..... | 33.80 | 28.70 | 23.60 | 18.40 | 16.50 | 16.40 | 6.40 | 0 | 0 | 0 | 0 |
| \$170..... | \$172..... | 34.20 | 29.10 | 24.00 | 18.80 | 17.30 | 17.20 | 7.20 | 0 | 0 | 0 | 0 |
| \$172..... | \$174..... | 34.60 | 29.50 | 24.40 | 19.20 | 18.10 | 18.00 | 8.00 | 0 | 0 | 0 | 0 |
| \$174..... | \$176..... | 35.00 | 29.90 | 24.80 | 19.60 | 18.90 | 18.80 | 8.80 | 0 | 0 | 0 | 0 |
| \$176..... | \$178..... | 35.40 | 30.30 | 25.20 | 20.00 | 19.70 | 19.60 | 9.60 | 0 | 0 | 0 | 0 |
| \$178..... | \$180..... | 35.80 | 30.70 | 25.60 | 20.40 | 20.50 | 20.40 | 10.40 | 0 | 0 | 0 | 0 |
| \$180..... | \$182..... | 36.20 | 31.10 | 26.00 | 20.80 | 21.30 | 21.20 | 11.20 | 0 | 0 | 0 | 0 |
| \$182..... | \$184..... | 36.60 | 31.50 | 26.40 | 21.20 | 22.10 | 22.00 | 12.00 | 0 | 0 | 0 | 0 |
| \$184..... | \$186..... | 37.00 | 31.90 | 26.80 | 21.60 | 22.90 | 22.80 | 12.80 | 0 | 0 | 0 | 0 |
| \$186..... | \$188..... | 37.40 | 32.30 | 27.20 | 22.00 | 23.70 | 23.60 | 13.60 | 0 | 0 | 0 | 0 |
| \$188..... | \$190..... | 37.80 | 32.70 | 27.60 | 22.40 | 24.50 | 24.40 | 14.40 | 0 | 0 | 0 | 0 |
| \$190..... | \$192..... | 38.20 | 33.10 | 28.00 | 22.80 | 25.30 | 25.20 | 15.20 | 0 | 0 | 0 | 0 |
| \$192..... | \$194..... | 38.60 | 33.50 | 28.40 | 23.20 | 26.10 | 26.00 | 16.00 | 0 | 0 | 0 | 0 |
| \$194..... | \$196..... | 39.00 | 33.90 | 28.80 | 23.60 | 26.90 | 26.80 | 16.80 | 0 | 0 | 0 | 0 |
| \$196..... | \$198..... | 39.40 | 34.30 | 29.20 | 24.00 | 27.70 | 27.60 | 17.60 | 0 | 0 | 0 | 0 |
| \$198..... | \$200..... | 39.80 | 34.70 | 29.60 | 24.40 | 28.50 | 28.40 | 18.40 | 0 | 0 | 0 | 0 |
| \$200..... | \$202..... | 40.20 | 35.10 | 30.00 | 24.80 | 29.30 | 29.20 | 19.20 | 0 | 0 | 0 | 0 |
| \$202..... | \$204..... | 40.60 | 35.50 | 30.40 | 25.20 | 30.10 | 30.00 | 20.00 | 0 | 0 | 0 | 0 |
| \$204..... | \$206..... | 41.00 | 35.90 | 30.80 | 25.60 | 30.90 | 30.80 | 20.80 | 0 | 0 | 0 | 0 |
| \$206..... | \$208..... | 41.40 | 36.30 | 31.20 | 26.00 | 31.70 | 31.60 | 21.60 | 0 | 0 | 0 | 0 |
| \$208..... | \$210..... | 41.80 | 36.70 | 31.60 | 26.40 | 32.50 | 32.40 | 22.40 | 0 | 0 | 0 | 0 |
| \$210..... | \$212..... | 42.20 | 37.10 | 32.00 | 26.80 | 33.30 | 33.20 | 23.20 | 0 | 0 | 0 | 0 |
| \$212..... | \$214..... | 42.60 | 37.50 | 32.40 | 27.20 | 34.10 | 34.00 | 24.00 | 0 | 0 | 0 | 0 |
| \$214..... | \$216..... | 43.00 | 37.90 | 32.80 | 27.60 | 34.90 | 34.80 | 24.80 | 0 | 0 | 0 | 0 |
| \$216..... | \$218..... | 43.40 | 38.30 | 33.20 | 28.00 | 35.70 | 35.60 | 25.60 | 0 | 0 | 0 | 0 |
| \$218..... | \$220..... | 43.80 | 38.70 | 33.60 | 28.40 | 36.50 | 36.40 | 26.40 | 0 | 0 | 0 | 0 |
| \$220..... | \$222..... | 44.20 | 39.10 | 34.00 | 28.80 | 37.30 | 37.20 | 27.20 | 0 | 0 | 0 | 0 |
| \$222..... | \$224..... | 44.60 | 39.50 | 34.40 | 29.20 | 38.10 | 38.00 | 28.00 | 0 | 0 | 0 | 0 |
| \$224..... | \$226..... | 45.00 | 39.90 | 34.80 | 29.60 | 38.90 | 38.80 | 28.80 | 0 | 0 | 0 | 0 |
| \$226..... | \$228..... | 45.40 | 40.30 | 35.20 | 30.00 | 39.70 | 39.60 | 29.60 | 0 | 0 | 0 | 0 |
| \$228..... | \$230..... | 45.80 | 40.70 | 35.60 | 30.40 | 40.50 | 40.40 | 30.40 | 0 | 0 | 0 | 0 |
| \$230..... | \$232..... | 46.20 | 41.10 | 36.00 | 30.80 | 41.30 | 41.20 | 31.20 | 0 | 0 | 0 | 0 |
| \$232..... | \$234..... | 46.60 | 41.50 | 36.40 | 31.20 | 42.10 | 42.00 | 32.00 | 0 | 0 | 0 | 0 |
| \$234..... | \$236..... | 47.00 | 41.90 | 36.80 | 31.60 | 42.90 | 42.80 | 32.80 | 0 | 0 | 0 | 0 |
| \$236..... | \$238 | | | | | | | | | | | |

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"If the payroll period with respect to an employee is semimonthly

| And the wages are-- | | And the number of withholding exemptions claimed is-- | | | | | | | | | | |
|---|---------------|---|-------|-------|-------|-------|-------|-------|-------|-------|-------|------------|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 or more |
| The amount of tax to be withheld shall be-- | | | | | | | | | | | | |
| \$0 | \$28 | 20% of wages | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$28 | \$30 | 5.80 | .20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$30 | \$32 | 6.20 | .60 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$32 | \$34 | 6.60 | 1.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$34 | \$36 | 7.00 | 1.40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$36 | \$38 | 7.40 | 1.80 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$38 | \$40 | 7.80 | 2.20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$40 | \$42 | 8.20 | 2.60 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$42 | \$44 | 8.60 | 3.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$44 | \$46 | 9.00 | 3.40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$46 | \$48 | 9.40 | 3.80 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$48 | \$50 | 9.80 | 4.20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$50 | \$52 | 10.20 | 4.60 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$52 | \$54 | 10.60 | 5.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$54 | \$56 | 11.00 | 5.40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$56 | \$58 | 11.40 | 5.80 | .30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$58 | \$60 | 11.80 | 6.20 | .70 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$60 | \$62 | 12.20 | 6.60 | 1.10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$62 | \$64 | 12.60 | 7.00 | 1.50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$64 | \$66 | 13.00 | 7.40 | 1.90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$66 | \$68 | 13.40 | 7.80 | 2.30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$68 | \$70 | 13.80 | 8.20 | 2.70 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$70 | \$72 | 14.20 | 8.60 | 3.10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$72 | \$74 | 14.60 | 9.00 | 3.50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$74 | \$76 | 15.00 | 9.40 | 3.90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$76 | \$78 | 15.40 | 9.80 | 4.30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$78 | \$80 | 15.80 | 10.20 | 4.70 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$80 | \$82 | 16.20 | 10.60 | 5.10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$82 | \$84 | 16.60 | 11.00 | 5.50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$84 | \$86 | 17.00 | 11.40 | 5.90 | .30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$86 | \$88 | 17.40 | 11.80 | 6.30 | .70 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$88 | \$90 | 17.80 | 12.20 | 6.70 | 1.10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$90 | \$92 | 18.20 | 12.60 | 7.10 | 1.50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$92 | \$94 | 18.60 | 13.00 | 7.50 | 1.90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$94 | \$96 | 19.00 | 13.40 | 7.90 | 2.30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$96 | \$98 | 19.40 | 13.80 | 8.30 | 2.70 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$98 | \$100 | 19.80 | 14.20 | 8.70 | 3.10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$100 | \$102 | 20.20 | 14.60 | 9.10 | 3.50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$102 | \$104 | 20.60 | 15.00 | 9.50 | 3.90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$104 | \$106 | 21.00 | 15.40 | 9.90 | 4.30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$106 | \$108 | 21.40 | 15.80 | 10.30 | 4.70 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$108 | \$110 | 21.80 | 16.20 | 10.70 | 5.10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$110 | \$112 | 22.20 | 16.60 | 11.10 | 5.50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$112 | \$114 | 22.60 | 17.00 | 11.50 | 5.90 | .40 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$114 | \$116 | 23.00 | 17.40 | 11.90 | 6.30 | .80 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$116 | \$118 | 23.40 | 17.80 | 12.30 | 6.70 | 1.20 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$118 | \$120 | 23.80 | 18.20 | 12.70 | 7.10 | 1.60 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$120 | \$124 | 24.40 | 18.80 | 13.30 | 7.70 | 2.20 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$124 | \$128 | 25.20 | 19.40 | 14.10 | 8.50 | 3.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$128 | \$132 | 26.00 | 20.40 | 14.90 | 9.30 | 3.80 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$132 | \$136 | 26.80 | 21.20 | 15.70 | 10.10 | 4.60 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$136 | \$140 | 27.60 | 22.00 | 16.50 | 10.90 | 5.40 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$140 | \$144 | 28.40 | 22.80 | 17.30 | 11.70 | 6.20 | .60 | 0 | 0 | 0 | 0 | 0 |
| \$144 | \$148 | 29.20 | 23.60 | 18.10 | 12.50 | 7.00 | 1.40 | 0 | 0 | 0 | 0 | 0 |
| \$148 | \$152 | 30.00 | 24.40 | 18.90 | 13.30 | 7.80 | 2.20 | 0 | 0 | 0 | 0 | 0 |
| \$152 | \$156 | 30.80 | 25.20 | 19.70 | 14.10 | 8.60 | 3.00 | 0 | 0 | 0 | 0 | 0 |
| \$156 | \$160 | 31.60 | 26.00 | 20.50 | 14.90 | 9.40 | 3.80 | 0 | 0 | 0 | 0 | 0 |
| \$160 | \$164 | 32.40 | 26.80 | 21.30 | 15.70 | 10.20 | 4.60 | 0 | 0 | 0 | 0 | 0 |
| \$164 | \$168 | 33.20 | 27.60 | 22.10 | 16.50 | 11.00 | 5.40 | 0 | 0 | 0 | 0 | 0 |
| \$168 | \$172 | 34.00 | 28.40 | 22.90 | 17.30 | 11.80 | 6.20 | .70 | 0 | 0 | 0 | 0 |
| \$172 | \$176 | 34.80 | 29.20 | 23.70 | 18.10 | 12.60 | 7.00 | 1.40 | 0 | 0 | 0 | 0 |
| \$176 | \$180 | 35.60 | 30.00 | 24.50 | 18.90 | 13.40 | 7.80 | 2.30 | 0 | 0 | 0 | 0 |
| \$180 | \$184 | 36.40 | 30.80 | 25.30 | 19.70 | 14.20 | 8.60 | 3.10 | 0 | 0 | 0 | 0 |
| \$184 | \$188 | 37.20 | 31.60 | 26.10 | 20.50 | 15.00 | 9.40 | 3.90 | 0 | 0 | 0 | 0 |
| \$188 | \$192 | 38.00 | 32.40 | 26.90 | 21.30 | 15.80 | 10.20 | 4.70 | 0 | 0 | 0 | 0 |
| \$192 | \$196 | 38.80 | 33.20 | 27.70 | 22.10 | 16.60 | 11.00 | 5.50 | 0 | 0 | 0 | 0 |
| \$196 | \$200 | 39.60 | 34.00 | 28.50 | 22.90 | 17.40 | 11.80 | 6.30 | .70 | 0 | 0 | 0 |
| \$200 | \$204 | 40.40 | 34.80 | 29.30 | 23.70 | 18.20 | 12.60 | 7.10 | 2.10 | 0 | 0 | 0 |
| \$204 | \$208 | 41.20 | 35.60 | 30.10 | 24.50 | 19.00 | 13.40 | 7.90 | 2.90 | 0 | 0 | 0 |
| \$208 | \$212 | 42.00 | 36.40 | 30.90 | 25.30 | 19.80 | 14.20 | 8.70 | 3.70 | 0 | 0 | 0 |
| \$212 | \$216 | 42.80 | 37.20 | 31.70 | 26.10 | 20.60 | 15.00 | 9.50 | 4.50 | 0 | 0 | 0 |
| \$216 | \$220 | 43.60 | 38.00 | 32.50 | 26.90 | 21.40 | 15.80 | 10.30 | 5.30 | 0 | 0 | 0 |
| \$220 | \$224 | 44.40 | 38.80 | 33.30 | 27.70 | 22.20 | 16.60 | 11.10 | 6.10 | .60 | 0 | 0 |
| \$224 | \$228 | 45.20 | 39.60 | 34.10 | 28.50 | 23.00 | 17.40 | 11.90 | 6.90 | 1.40 | 0 | 0 |
| \$228 | \$232 | 46.00 | 40.40 | 34.90 | 29.30 | 23.80 | 18.20 | 12.70 | 7.70 | 2.20 | 0 | 0 |
| \$232 | \$236 | 46.80 | 41.20 | 35.70 | 30.10 | 24.60 | 19.00 | 13.50 | 8.50 | 3.00 | 0 | 0 |
| \$236 | \$240 | 47.60 | 42.00 | 36.50 | 30.90 | 25.40 | 19.80 | 14.30 | 9.30 | 3.80 | 0 | 0 |
| \$240 | \$244 | 48.40 | 42.80 | 37.30 | 31.70 | 26.20 | 20.60 | 15.10 | 10.10 | 4.60 | 0 | 0 |
| \$244 | \$248 | 49.20 | 43.60 | 38.10 | 32.50 | 27.00 | 21.40 | 15.90 | 10.90 | 5.40 | 0 | 0 |
| \$248 | \$252 | 50.00 | 44.40 | 38.90 | 33.30 | 27.80 | 22.20 | 16.70 | 11.70 | 6.20 | 0 | 0 |
| \$252 | \$256 | 50.80 | 45.20 | 39.70 | 34.10 | 28.60 | 23.00 | 17.50 | 12.50 | 7.00 | 1.00 | 0 |
| \$256 | \$260 | 51.60 | 46.00 | 40.50 | 34.90 | 29.40 | 23.80 | 18.30 | 13.30 | 7.80 | 1.80 | 0 |
| \$260 | \$264 | 52.40 | 46.80 | 41.30 | 35.70 | 30.20 | 24.60 | 19.10 | 14.10 | 8.60 | 2.60 | 0 |
| \$264 | \$268 | 53.20 | 47.60 | 42.10 | 36.50 | 31.00 | 25.40 | 19.90 | 14.90 | 9.40 | 3.40 | 0 |
| \$268 | \$272 | 54.00 | 48.40 | 42.90 | 37.30 | 31.80 | 26.20 | 20.70 | 15.70 | 10.20 | 4.20 | 0 |
| \$272 | \$276 | 54.80 | 49.20 | 43.70 | 38.10 | 32.60 | 27.00 | 21.50 | 16.50 | 11.00 | 5.00 | 0 |
| \$276 | \$280 | 55.60 | 50.00 | 44.50 | 38.90 | 33.40 | 27.80 | 22.30 | 17.30 | 11.80 | 5.80 | 0 |
| \$280 | \$284 | 56.40 | 50.80 | 45.30 | 39.70 | 34.20 | 28.60 | 23.10 | 18.10 | 12.60 | 6.60 | 1.40 |
| \$284 | \$288 | 57.20 | 51.60 | 46.10 | 40.50 | 35.00 | 29.40 | 23.90 | 18.90 | 13.40 | 7.40 | 2.20 |
| \$288 | \$292 | 58.00 | 52.40 | 46.90 | 41.30 | 35.80 | 30.20 | 24.70 | 19.70 | 14.20 | 8.20 | 3.00 |
| \$292 | \$296 | 58.80 | 53.20 | 47.70 | 42.10 | 36.60 | 31.00 | 25.50 | 20.50 | 15.00 | 9.00 | 3.80 |
| \$296 | \$300 | 59.60 | 54.00 | 48.50 | 42.90 | 37.40 | 31.80 | 26.30 | 21.30 | 15.80 | 9.80 | 4.60 |
| \$300 | \$304 | 60.40 | 54.80 | 49.30 | 43.70 | 38.20 | 32.60 | 27.10 | 22.10 | 16.60 | 10.60 | 5.40 |
| \$304 | \$308 | 61.20 | 55.60 | 50.10 | 44.50 | 39.00 | 33.40 | 27.90 | 22.90 | 17.40 | 11.40 | 6.20 |
| \$308 | \$312 | 62.00 | 56.40 | 50.90 | 45.30 | 39.80 | 34.20 | 28.70 | 23.70 | 18.20 | 12.20 | 7.00 |
| \$312 | \$316 | 62.80 | 57.20 | 51.70 | 46.10 | 40.60 | 35.00 | 29.50 | 24.50 | 19.00 | 13.00 | 7.80 |
| \$316 | \$320 | 63.60 | 58.00 | 52.50 | 46.90 | 41.40 | 35.80 | 30.30 | 25.30 | 19.80 | 13.80 | 8.60 |
| \$320 | \$324 | 64.40 | 58.80 | 53.30 | 47.70 | 42.20 | 36.60 | 31.10 | 26.10 | 20.60 | 14.60 | 9.40 |
| \$324 | \$328 | 65.20 | 59.60 | 54.10 | 48.50 | 43.00 | 37.40 | 31.90 | 26.90 | 21.40 | 15.40 | 10.20 |
| \$328 | \$332 | 66.00 | 60.40 | 54.90 | 49.30 | 43.80 | 38.20 | 32.70 | 27.70 | 22.20 | 16.20 | 11.00 |
| \$332 | \$336 | 66.80 | 61.20 | 55.70 | 50.10 | 44.60 | 39.00 | 33.50 | 28.50 | 23.00 | 17.00 | 11.80 |
| \$336 | \$340 | 67.60 | 62.00 | 56.50 | 50.90 | 45.40 | 39.80 | 34.30 | 29.30 | 23.80 | 17.80 | 12.60 |
| \$340 | \$344 | 68.40 | 62.80 | 57.30 | 51.70 | 46.20 | 40.60 | 35.10 | | | | |

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Pub. Law 183

"If the payroll period with respect to an employee is monthly

| And the wages are— | | And the number of withholding exemptions claimed is— | | | | | | | | | | |
|--|---------------|--|-------|-------|-------|-------|-----|-----|-----|-----|-----|------------|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 or more |
| The amount of tax to be withheld shall be— | | | | | | | | | | | | |
| \$0..... | \$56..... | 20% of wages | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$56..... | \$60..... | \$11.60 | .60 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$60..... | \$64..... | \$12.40 | 1.30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$64..... | \$68..... | \$13.20 | 2.10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$68..... | \$72..... | \$14.00 | 2.90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$72..... | \$76..... | \$14.80 | 3.70 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$76..... | \$80..... | \$15.60 | 4.50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$80..... | \$84..... | \$16.40 | 5.30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$84..... | \$88..... | \$17.20 | 6.10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$88..... | \$92..... | \$18.00 | 6.90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$92..... | \$96..... | \$18.80 | 7.70 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$96..... | \$100..... | \$19.60 | 8.50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$100..... | \$104..... | \$20.40 | 9.30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$104..... | \$108..... | \$21.20 | 10.10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$108..... | \$112..... | \$22.00 | 10.90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$112..... | \$116..... | \$22.80 | 11.70 | .60 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$116..... | \$120..... | \$23.60 | 12.50 | 1.40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$120..... | \$124..... | \$24.40 | 13.30 | 2.20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$124..... | \$128..... | \$25.20 | 14.10 | 3.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$128..... | \$132..... | \$26.00 | 14.90 | 3.80 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$132..... | \$136..... | \$26.80 | 15.70 | 4.60 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$136..... | \$140..... | \$27.60 | 16.50 | 5.40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$140..... | \$144..... | \$28.40 | 17.30 | 6.20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$144..... | \$148..... | \$29.20 | 18.10 | 7.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$148..... | \$152..... | \$30.00 | 18.90 | 7.80 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$152..... | \$156..... | \$30.80 | 19.70 | 8.60 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$156..... | \$160..... | \$31.60 | 20.50 | 9.40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$160..... | \$164..... | \$32.40 | 21.30 | 10.20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$164..... | \$168..... | \$33.20 | 22.10 | 11.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$168..... | \$172..... | \$34.00 | 22.90 | 11.80 | .70 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$172..... | \$176..... | \$34.80 | 23.70 | 12.60 | 1.50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$176..... | \$180..... | \$35.60 | 24.50 | 13.40 | 2.30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$180..... | \$184..... | \$36.40 | 25.30 | 14.20 | 3.10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$184..... | \$188..... | \$37.20 | 26.10 | 15.00 | 3.90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$188..... | \$192..... | \$38.00 | 26.90 | 15.80 | 4.70 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$192..... | \$196..... | \$38.80 | 27.70 | 16.60 | 5.50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$196..... | \$200..... | \$39.60 | 28.50 | 17.40 | 6.30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$200..... | \$204..... | \$40.40 | 29.30 | 18.20 | 7.10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$204..... | \$208..... | \$41.20 | 30.10 | 19.00 | 7.90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$208..... | \$212..... | \$42.00 | 30.90 | 19.80 | 8.70 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$212..... | \$216..... | \$42.80 | 31.70 | 20.60 | 9.50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$216..... | \$220..... | \$43.60 | 32.50 | 21.40 | 10.30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$220..... | \$224..... | \$44.40 | 33.30 | 22.20 | 11.10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$224..... | \$228..... | \$45.20 | 34.10 | 23.00 | 11.90 | .80 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$228..... | \$232..... | \$46.00 | 34.90 | 23.80 | 12.70 | 1.60 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$232..... | \$236..... | \$46.80 | 35.70 | 24.60 | 13.50 | 2.40 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$236..... | \$240..... | \$47.60 | 36.50 | 25.40 | 14.30 | 3.20 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$240..... | \$244..... | \$48.40 | 37.30 | 26.20 | 15.10 | 4.40 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$244..... | \$248..... | \$49.20 | 38.10 | 27.00 | 15.90 | 5.60 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$248..... | \$252..... | \$50.00 | 38.90 | 27.80 | 16.70 | 6.80 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$252..... | \$256..... | \$50.80 | 39.70 | 28.60 | 17.50 | 8.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$256..... | \$260..... | \$51.60 | 40.50 | 29.40 | 18.30 | 9.20 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$260..... | \$264..... | \$52.40 | 41.30 | 30.20 | 19.10 | 10.40 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$264..... | \$268..... | \$53.20 | 42.10 | 31.00 | 19.90 | 11.60 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$268..... | \$272..... | \$54.00 | 42.90 | 31.80 | 20.70 | 12.80 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$272..... | \$276..... | \$54.80 | 43.70 | 32.60 | 21.50 | 14.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$276..... | \$280..... | \$55.60 | 44.50 | 33.40 | 22.30 | 15.20 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$280..... | \$284..... | \$56.40 | 45.30 | 34.20 | 23.10 | 16.40 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$284..... | \$288..... | \$57.20 | 46.10 | 35.00 | 23.90 | 17.60 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$288..... | \$292..... | \$58.00 | 46.90 | 35.80 | 24.70 | 18.80 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$292..... | \$296..... | \$58.80 | 47.70 | 36.60 | 25.50 | 20.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$296..... | \$300..... | \$59.60 | 48.50 | 37.40 | 26.30 | 21.20 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$300..... | \$304..... | \$60.40 | 49.30 | 38.20 | 27.10 | 22.40 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$304..... | \$308..... | \$61.20 | 50.10 | 39.00 | 27.90 | 23.60 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$308..... | \$312..... | \$62.00 | 50.90 | 39.80 | 28.70 | 24.80 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$312..... | \$316..... | \$62.80 | 51.70 | 40.60 | 29.50 | 26.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$316..... | \$320..... | \$63.60 | 52.50 | 41.40 | 30.30 | 27.20 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$320..... | \$324..... | \$64.40 | 53.30 | 42.20 | 31.10 | 28.40 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$324..... | \$328..... | \$65.20 | 54.10 | 43.00 | 31.90 | 29.60 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$328..... | \$332..... | \$66.00 | 54.90 | 43.80 | 32.70 | 30.80 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$332..... | \$336..... | \$66.80 | 55.70 | 44.60 | 33.50 | 32.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$336..... | \$340..... | \$67.60 | 56.50 | 45.40 | 34.30 | 33.20 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$340..... | \$344..... | \$68.40 | 57.30 | 46.20 | 35.10 | 34.40 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$344..... | \$348..... | \$69.20 | 58.10 | 47.00 | 35.90 | 35.60 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$348..... | \$352..... | \$70.00 | 58.90 | 47.80 | 36.70 | 36.80 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$352..... | \$356..... | \$70.80 | 59.70 | 48.60 | 37.50 | 38.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$356..... | \$360..... | \$71.60 | 60.50 | 49.40 | 38.30 | 39.20 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$360..... | \$364..... | \$72.40 | 61.30 | 50.20 | 39.10 | 40.40 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$364..... | \$368..... | \$73.20 | 62.10 | 51.00 | 39.90 | 41.60 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$368..... | \$372..... | \$74.00 | 62.90 | 51.80 | 40.70 | 42.80 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$372..... | \$376..... | \$74.80 | 63.70 | 52.60 | 41.50 | 44.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$376..... | \$380..... | \$75.60 | 64.50 | 53.40 | 42.30 | 45.20 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$380..... | \$384..... | \$76.40 | 65.30 | 54.20 | 43.10 | 46.40 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$384..... | \$388..... | \$77.20 | 66.10 | 55.00 | 43.90 | 47.60 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$388..... | \$392..... | \$78.00 | 66.90 | 55.80 | 44.70 | 48.80 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$392..... | \$396..... | \$78.80 | 67.70 | 56.60 | 45.50 | 50.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$396..... | \$400..... | \$79.60 | 68.50 | 57.40 | 46.30 | 51.20 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$400..... | \$404..... | \$80.40 | 69.30 | 58.20 | 47.10 | 52.40 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$404..... | \$408..... | \$81.20 | 70.10 | 59.00 | 47.90 | 53.60 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$408..... | \$412..... | \$82.00 | 70.90 | 59.80 | 48.70 | 54.80 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$412..... | \$416..... | \$82.80 | 71.70 | 60.60 | 49.50 | 56.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$416..... | \$420..... | \$83.60 | 72.50 | 61.40 | 50.30 | 57.20 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$420..... | \$424..... | \$84.40 | 73.30 | 62.20 | 51.10 | 58.40 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$424..... | \$428..... | \$85.20 | 74.10 | 63.00 | 51.90 | 59.60 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$428..... | \$432..... | \$86.00 | 74.90 | 63.80 | 52.70 | 60.80 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$432..... | \$436..... | \$86.80 | 75.70 | 64.60 | 53.50 | 62.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$436..... | \$440..... | \$87.60 | 76.50 | 65.40 | 54.30 | 63.20 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$440..... | \$444..... | \$88.40 | 77.30 | 66.20 | 55.10 | 64.40 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$444..... | \$448..... | \$89.20 | 78.10 | 67.00 | 55.90 | 65.60 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$448..... | \$452..... | \$90.00 | 78.90 | 67.80 | 56.70 | 66.80 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$452..... | \$456..... | \$90.80 | 79.70 | 68.60 | 57.50 | 68.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$456..... | \$460..... | \$91.60 | 80.50 | 69.40 | 58.30 | 69.20 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$460..... | \$464..... | \$92.40 | 81.30 | 70.20 | 59.10 | 70.40 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$464..... | \$468..... | \$93.20 | 82.10 | 71.00 | 59.90 | 71.60 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$468..... | \$472..... | \$94.00 | 82.90 | 71.80 | 60.70 | 72.80 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$472..... | \$476..... | \$94.80 | 83.70 | 72.60 | 61.50 | 74.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$476..... | \$480..... | \$95.60 | | | | | | | | | | |

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"If the payroll period with respect to an employee is a daily payroll period or a miscellaneous payroll period

| And the wages divided by the number of days in such period are— | | And the number of withholding exemptions claimed is— | | | | | | | | | | |
|---|----------------|---|------|------|------|------|------|------|------|------|------|------------|
| | | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 or more |
| At least— | But less than— | The amount of tax to be withheld shall be the following amount multiplied by the number of days in such period— | | | | | | | | | | |
| \$0..... | \$2.00..... | 20% of wages | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$2.00..... | \$2.25..... | \$0.40 | .05 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$2.25..... | \$2.50..... | .45 | .10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$2.50..... | \$2.75..... | .50 | .15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$2.75..... | \$3.00..... | .55 | .20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$3.00..... | \$3.25..... | .60 | .25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$3.25..... | \$3.50..... | .65 | .30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$3.50..... | \$3.75..... | .70 | .35 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$3.75..... | \$4.00..... | .75 | .40 | .05 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$4.00..... | \$4.25..... | .80 | .45 | .10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$4.25..... | \$4.50..... | .85 | .50 | .15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$4.50..... | \$4.75..... | .90 | .55 | .20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$4.75..... | \$5.00..... | .95 | .60 | .25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$5.00..... | \$5.25..... | 1.00 | .65 | .30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$5.25..... | \$5.50..... | 1.05 | .70 | .35 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$5.50..... | \$5.75..... | 1.10 | .75 | .40 | .05 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$5.75..... | \$6.00..... | 1.15 | .80 | .45 | .10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$6.00..... | \$6.25..... | 1.20 | .85 | .50 | .15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$6.25..... | \$6.50..... | 1.25 | .90 | .55 | .20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$6.50..... | \$6.75..... | 1.30 | .95 | .60 | .25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$6.75..... | \$7.00..... | 1.35 | 1.00 | .65 | .30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$7.00..... | \$7.25..... | 1.40 | 1.05 | .70 | .35 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$7.25..... | \$7.50..... | 1.45 | 1.10 | .75 | .40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$7.50..... | \$7.75..... | 1.50 | 1.15 | .80 | .45 | .05 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$7.75..... | \$8.00..... | 1.55 | 1.20 | .85 | .50 | .10 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$8.00..... | \$8.25..... | 1.60 | 1.25 | .90 | .55 | .15 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$8.25..... | \$8.50..... | 1.65 | 1.30 | .95 | .60 | .20 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$8.50..... | \$8.75..... | 1.70 | 1.35 | 1.00 | .65 | .25 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$8.75..... | \$9.00..... | 1.75 | 1.40 | 1.05 | .70 | .30 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$9.00..... | \$9.25..... | 1.80 | 1.45 | 1.10 | .75 | .35 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$9.25..... | \$9.50..... | 1.85 | 1.50 | 1.15 | .80 | .40 | .05 | 0 | 0 | 0 | 0 | 0 |
| \$9.50..... | \$9.75..... | 1.90 | 1.55 | 1.20 | .85 | .45 | .10 | 0 | 0 | 0 | 0 | 0 |
| \$9.75..... | \$10.00..... | 1.95 | 1.60 | 1.25 | .90 | .50 | .15 | 0 | 0 | 0 | 0 | 0 |
| \$10.00..... | \$10.50..... | 2.05 | 1.70 | 1.30 | .95 | .60 | .20 | 0 | 0 | 0 | 0 | 0 |
| \$10.50..... | \$11.00..... | 2.15 | 1.80 | 1.40 | 1.05 | .70 | .30 | 0 | 0 | 0 | 0 | 0 |
| \$11.00..... | \$11.50..... | 2.25 | 1.90 | 1.50 | 1.15 | .80 | .40 | .05 | 0 | 0 | 0 | 0 |
| \$11.50..... | \$12.00..... | 2.35 | 2.00 | 1.60 | 1.25 | .90 | .50 | .15 | 0 | 0 | 0 | 0 |
| \$12.00..... | \$12.50..... | 2.45 | 2.10 | 1.70 | 1.35 | 1.00 | .60 | .25 | 0 | 0 | 0 | 0 |
| \$12.50..... | \$13.00..... | 2.55 | 2.20 | 1.80 | 1.45 | 1.10 | .70 | .35 | 0 | 0 | 0 | 0 |
| \$13.00..... | \$13.50..... | 2.65 | 2.30 | 1.90 | 1.55 | 1.20 | .80 | .45 | .10 | 0 | 0 | 0 |
| \$13.50..... | \$14.00..... | 2.75 | 2.40 | 2.00 | 1.65 | 1.30 | .90 | .55 | .20 | 0 | 0 | 0 |
| \$14.00..... | \$14.50..... | 2.85 | 2.50 | 2.10 | 1.75 | 1.40 | 1.00 | .65 | .30 | 0 | 0 | 0 |
| \$14.50..... | \$15.00..... | 2.95 | 2.60 | 2.20 | 1.85 | 1.50 | 1.10 | .75 | .40 | .05 | 0 | 0 |
| \$15.00..... | \$15.50..... | 3.05 | 2.70 | 2.30 | 1.95 | 1.60 | 1.20 | .85 | .50 | .15 | 0 | 0 |
| \$15.50..... | \$16.00..... | 3.15 | 2.80 | 2.40 | 2.05 | 1.70 | 1.30 | .95 | .60 | .25 | 0 | 0 |
| \$16.00..... | \$16.50..... | 3.25 | 2.90 | 2.50 | 2.15 | 1.80 | 1.40 | 1.05 | .70 | .35 | 0 | 0 |
| \$16.50..... | \$17.00..... | 3.35 | 3.00 | 2.60 | 2.25 | 1.90 | 1.50 | 1.15 | .80 | .45 | .05 | 0 |
| \$17.00..... | \$17.50..... | 3.45 | 3.10 | 2.70 | 2.35 | 2.00 | 1.60 | 1.25 | .90 | .55 | .15 | 0 |
| \$17.50..... | \$18.00..... | 3.55 | 3.20 | 2.80 | 2.45 | 2.10 | 1.70 | 1.35 | 1.00 | .65 | .25 | 0 |
| \$18.00..... | \$18.50..... | 3.65 | 3.30 | 2.90 | 2.55 | 2.20 | 1.80 | 1.45 | 1.10 | .75 | .35 | 0 |
| \$18.50..... | \$19.00..... | 3.75 | 3.40 | 3.00 | 2.65 | 2.30 | 1.90 | 1.55 | 1.20 | .85 | .45 | .10 |
| \$19.00..... | \$19.50..... | 3.85 | 3.50 | 3.10 | 2.75 | 2.40 | 2.00 | 1.65 | 1.30 | .95 | .55 | .20 |
| \$19.50..... | \$20.00..... | 3.95 | 3.60 | 3.20 | 2.85 | 2.50 | 2.10 | 1.75 | 1.40 | 1.05 | .65 | .30 |
| \$20.00..... | \$21.00..... | 4.10 | 3.75 | 3.35 | 3.00 | 2.65 | 2.25 | 1.90 | 1.55 | 1.20 | .80 | .45 |
| \$21.00..... | \$22.00..... | 4.30 | 3.95 | 3.55 | 3.20 | 2.85 | 2.45 | 2.10 | 1.75 | 1.40 | 1.00 | .65 |
| \$22.00..... | \$23.00..... | 4.50 | 4.15 | 3.75 | 3.40 | 3.05 | 2.65 | 2.30 | 1.95 | 1.60 | 1.20 | .85 |
| \$23.00..... | \$24.00..... | 4.70 | 4.35 | 3.95 | 3.60 | 3.25 | 2.85 | 2.50 | 2.15 | 1.80 | 1.40 | 1.05 |
| \$24.00..... | \$25.00..... | 4.90 | 4.55 | 4.15 | 3.80 | 3.45 | 3.05 | 2.70 | 2.35 | 2.00 | 1.60 | 1.25 |
| \$25.00..... | \$26.00..... | 5.10 | 4.75 | 4.35 | 4.00 | 3.65 | 3.25 | 2.90 | 2.55 | 2.20 | 1.80 | 1.45 |
| \$26.00..... | \$27.00..... | 5.30 | 4.95 | 4.55 | 4.20 | 3.85 | 3.45 | 3.10 | 2.75 | 2.40 | 2.00 | 1.65 |
| \$27.00..... | \$28.00..... | 5.50 | 5.15 | 4.75 | 4.40 | 4.05 | 3.65 | 3.30 | 2.95 | 2.60 | 2.20 | 1.85 |
| \$28.00..... | \$29.00..... | 5.70 | 5.35 | 4.95 | 4.60 | 4.25 | 3.85 | 3.50 | 3.15 | 2.80 | 2.40 | 2.05 |
| \$29.00..... | \$30.00..... | 5.90 | 5.55 | 5.15 | 4.80 | 4.45 | 4.05 | 3.70 | 3.35 | 3.00 | 2.60 | 2.25 |
| \$30 and over..... | | 20 percent of the excess over \$30 plus— | | | | | | | | | | |
| | | 6.00 | 5.65 | 5.25 | 4.90 | 4.55 | 4.15 | 3.80 | 3.45 | 3.10 | 2.70 | 2.35 |

"(B) Wages paid after December 31, 1953.—At the election of the employer with respect to any employee, the employer shall deduct and withhold upon the wages paid to such employee after December 31, 1953, a tax determined in accordance with the following tables, which shall be in lieu of the tax required to be deducted and withheld under subsection (a).":

SEC. 203. ADDITIONAL WITHHOLDING OF TAX ON WAGES UPON AGREEMENT BY EMPLOYER AND EMPLOYEE.

Section 1622 (relating to income tax collected at source on wages) is hereby amended by adding at the end thereof the following new subsection:

"(k) **ADDITIONAL WITHHOLDING.**—The Secretary is authorized by regulations to provide, under such conditions and to such extent as he deems proper, for withholding in addition to that otherwise required under this section in cases in which the employer and the employee agree (in such form as the Secretary may by regulations prescribe) to such additional withholding. Such additional withholding shall for all purposes be considered tax required to be deducted and withheld under this subchapter."

SEC. 204. EFFECTIVE DATE.

The amendments made by this title shall be applicable only with respect to wages paid on or after November 1, 1951.

TITLE III—MISCELLANEOUS INCOME TAX AMENDMENTS

SEC. 301. TAX TREATMENT IN CASE OF HEAD OF HOUSEHOLD.

(a) **SURTAX IN CASE OF HEAD OF HOUSEHOLD.**—Section 12 (c) is hereby amended to read as follows:

"(c) **RATES OF SURTAX—HEAD OF HOUSEHOLD.**—

"(1) **TAXABLE YEARS BEGINNING AFTER OCTOBER 31, 1951, AND BEFORE JANUARY 1, 1954.**—In the case of taxable years beginning after October 31, 1951, and before January 1, 1954, there shall be levied, collected, and paid for each taxable year upon the surtax net income of every individual who is the head of a household the surtax shown in the following table:

| "If the surtax net income is: | The surtax shall be: |
|--|--|
| Not over \$2,000----- | 19.2% of the surtax net income. |
| Over \$2,000 but not over \$4,000----- | \$384, plus 20.4% of excess over \$2,000. |
| Over \$4,000 but not over \$6,000----- | \$792, plus 24% of excess over \$4,000. |
| Over \$6,000 but not over \$8,000----- | \$1,272, plus 26% of excess over \$6,000. |
| Over \$8,000 but not over \$10,000----- | \$1,792, plus 31% of excess over \$8,000. |
| Over \$10,000 but not over \$12,000----- | \$2,412, plus 32% of excess over \$10,000. |
| Over \$12,000 but not over \$14,000----- | \$3,052, plus 38% of excess over \$12,000. |
| Over \$14,000 but not over \$16,000----- | \$3,812, plus 41% of excess over \$14,000. |
| Over \$16,000 but not over \$18,000----- | \$4,632, plus 44% of excess over \$16,000. |
| Over \$18,000 but not over \$20,000----- | \$5,512, plus 45% of excess over \$18,000. |
| Over \$20,000 but not over \$22,000----- | \$6,412, plus 49% of excess over \$20,000. |
| Over \$22,000 but not over \$24,000----- | \$7,392, plus 51% of excess over \$22,000. |
| Over \$24,000 but not over \$28,000----- | \$8,412, plus 54% of excess over \$24,000. |

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| "If the surtax net income is: | The surtax shall be: |
|--|---|
| Over \$28,000 but not over \$32,000---- | \$10,572, plus 57% of excess over \$28,000. |
| Over \$32,000 but not over \$38,000---- | \$12,852, plus 60% of excess over \$32,000. |
| Over \$38,000 but not over \$44,000---- | \$16,452, plus 63% of excess over \$38,000. |
| Over \$44,000 but not over \$50,000---- | \$20,232, plus 68% of excess over \$44,000. |
| Over \$50,000 but not over \$60,000---- | \$24,312, plus 69% of excess over \$50,000. |
| Over \$60,000 but not over \$70,000---- | \$31,212, plus 70% of excess over \$60,000. |
| Over \$70,000 but not over \$80,000---- | \$38,212, plus 74% of excess over \$70,000. |
| Over \$80,000 but not over \$90,000---- | \$45,612, plus 76% of excess over \$80,000. |
| Over \$90,000 but not over \$100,000---- | \$53,212, plus 78% of excess over \$90,000. |
| Over \$100,000 but not over \$150,000-- | \$61,012, plus 82% of excess over \$100,000. |
| Over \$150,000 but not over \$200,000-- | \$102,012, plus 85% of excess over \$150,000. |
| Over \$200,000 but not over \$300,000-- | \$144,512, plus 88% of excess over \$200,000. |
| Over \$300,000----- | \$232,512, plus 89% of excess over \$300,000. |

"(2) TAXABLE YEARS BEGINNING AFTER DECEMBER 31, 1953.—In the case of taxable years beginning after December 31, 1953, there shall be levied, collected, and paid for each taxable year upon the surtax net income of every individual who is the head of a household the surtax shown in the following table:

| "If the surtax net income is: | The surtax shall be: |
|---|---|
| Not over \$2,000----- | 17% of the surtax net income. |
| Over \$2,000 but not over \$4,000---- | \$340, plus 18% of excess over \$2,000. |
| Over \$4,000 but not over \$6,000---- | \$700, plus 21% of excess over \$4,000. |
| Over \$6,000 but not over \$8,000---- | \$1,120, plus 23% of excess over \$6,000. |
| Over \$8,000 but not over \$10,000---- | \$1,580, plus 27% of excess over \$8,000. |
| Over \$10,000 but not over \$12,000---- | \$2,120, plus 29% of excess over \$10,000. |
| Over \$12,000 but not over \$14,000--- | \$2,700, plus 33% of excess over \$12,000. |
| Over \$14,000 but not over \$16,000--- | \$3,360, plus 36% of excess over \$14,000. |
| Over \$16,000 but not over \$18,000--- | \$4,080, plus 39% of excess over \$16,000. |
| Over \$18,000 but not over \$20,000--- | \$4,860, plus 40% of excess over \$18,000. |
| Over \$20,000 but not over \$22,000--- | \$5,660, plus 44% of excess over \$20,000. |
| Over \$22,000 but not over \$24,000--- | \$6,540, plus 46% of excess over \$22,000. |
| Over \$24,000 but not over \$28,000---- | \$7,460, plus 49% of excess over \$24,000. |
| Over \$28,000 but not over \$32,000--- | \$9,420, plus 51% of excess over \$28,000. |
| Over \$32,000 but not over \$38,000--- | \$11,460, plus 55% of excess over \$32,000. |
| Over \$38,000 but not over \$44,000--- | \$14,760, plus 59% of excess over \$38,000. |
| Over \$44,000 but not over \$50,000--- | \$18,300, plus 63% of excess over \$44,000. |
| Over \$50,000 but not over \$60,000---- | \$22,080, plus 65% of excess over \$50,000. |
| Over \$60,000 but not over \$70,000--- | \$28,580, plus 68% of excess over \$60,000. |
| Over \$70,000 but not over \$80,000--- | \$35,380, plus 71% of excess over \$70,000. |

| "If the surtax net income is: | The surtax shall be: |
|--|---|
| Over \$80,000 but not over \$90,000--- | \$42,480, plus 73% of excess over \$80,000. |
| Over \$90,000 but not over \$100,000--- | \$49,780, plus 77% of excess over \$90,000. |
| Over \$100,000 but not over \$150,000--- | \$57,480, plus 80% of excess over \$100,000. |
| Over \$150,000 but not over \$200,000--- | \$97,480, plus 84% of excess over \$150,000. |
| Over \$200,000 but not over \$300,000--- | \$139,480, plus 87% of excess over \$200,000. |
| Over \$300,000----- | \$226,480, plus 88% of excess over \$300,000. |

"(3) **DEFINITION OF HEAD OF HOUSEHOLD.**—For the purposes of this chapter, an individual shall be considered a head of a household if, and only if, such individual is not married at the close of his taxable year and maintains as his home a household which constitutes for such taxable year the principal place of abode, as a member of such household, of:

"(A) A son, stepson, daughter, or stepdaughter of the taxpayer, or a descendant of a son or daughter of the taxpayer, but if such son, stepson, daughter, stepdaughter, or descendant is married at the close of the taxpayer's taxable year, only if the taxpayer is entitled to an exemption for the taxable year for such person under section 25 (b); or

"(B) Any other person who is a dependent of the taxpayer, if the taxpayer is entitled to an exemption for the taxable year for such person under section 25 (b).

An individual shall be considered as maintaining a household only if over half of the cost of maintaining the household during the taxable year is furnished by such individual.

"(4) **DETERMINATION OF STATUS.**—For the purposes of this subsection—

"(A) a legally adopted child of a person shall be considered a child of such person by blood;

"(B) an individual who is legally separated from his spouse under a decree of divorce or of separate maintenance shall not be considered as married;

"(C) a taxpayer shall be considered as not married at the close of his taxable year if at any time during the taxable year his spouse is a nonresident alien; and

"(D) a taxpayer shall be considered as married at the close of his taxable year if his spouse (other than a spouse described in subparagraph (C)) died during the taxable year.

"(5) **NONRESIDENT ALIEN.**—For the purposes of this chapter a taxpayer shall in no case be considered a head of a household if at any time during the taxable year he is a nonresident alien."

(b) **COMPUTATION OF TAX BY COLLECTOR.**—

(1) Section 51 (f) (1) (relating to tax computed by collector in case of wage earners) is hereby amended by adding at the end thereof the following: "In the case of a head of a household electing the benefits of this subsection, the tax shall be computed by the collector under Supplement T without regard to the taxpayer's status as head of a household."

(2) Section 402 (relating to effect of election to pay the tax imposed by Supplement T) is hereby amended by adding at the end thereof the following: "In the case of a head of a household electing to have his tax computed by the collector pursuant to the

provisions of section 51 (f), the tax imposed by section 400 shall be computed without regard to the status of the taxpayer as a head of a household."

(c) **EFFECTIVE DATE.**—The amendments made by this section shall be applicable only with respect to taxable years beginning after October 31, 1951.

SEC. 302. PAYMENTS TO BENEFICIARIES OF DECEASED EMPLOYEES.

(a) **AMENDMENT OF SECTION 22 (b) (1).**—Section 22 (b) (1) (relating to exclusion of life insurance proceeds from gross income) is hereby amended to read as follows:

"(1) **LIFE INSURANCE, ETC.**—Amounts received—

"(A) under a life insurance contract, paid by reason of the death of the insured; or

"(B) under a contract of an employer providing for the payment of such amounts to the beneficiaries of an employee, paid by reason of the death of the employee;

whether in a single sum or otherwise (but if such amounts are held by the insurer, or the employer, under an agreement to pay interest thereon, the interest payments shall be included in gross income). The aggregate of the amounts excludible under subparagraph (B) by all the beneficiaries of the employee under all such contracts of any one employer may not exceed \$5,000."

(b) **EFFECTIVE DATE.**—The amendment made by this section shall be applicable with respect to taxable years beginning after December 31, 1950.

SEC. 303. JOINT AND SURVIVOR ANNUITIES.

(a) **AMENDMENT OF SECTION 22 (b) (2).**—Section 22 (b) (2) is amended by adding at the end thereof the following new subparagraph:

"(C) **Joint and Survivor Annuities.**—For purposes of subparagraphs (A) and (B) of this paragraph, where amounts are received by a surviving annuitant under a joint and survivor's annuity contract and the basis of such survivor annuitant's interest is determined under section 113 (a) (5) the consideration paid for such survivor's annuity shall be considered to be an amount equal to such basis."

(b) **AMENDMENT OF SECTION 113 (a) (5).**—Section 113 (a) (5) is amended by adding at the end thereof the following: "For the purposes of this paragraph, the survivor's interest in a joint and survivor's annuity shall be considered to be property 'acquired by bequest, devise, or inheritance' from the decedent if the death of the decedent was after December 31, 1950, and if the value of any part of such interest was required to be included in determining the value of the decedent's gross estate under section 811."

(c) **EFFECTIVE DATES.**—The amendments made by this section shall be applicable to taxable years ending after December 31, 1950.

SEC. 304. INCOME FROM DISCHARGE OF INDEBTEDNESS.

(a) **AMENDMENT OF SECTION 22 (b) (9).**—Effective with respect to discharges of indebtedness occurring within taxable years ending after December 31, 1950, section 22 (b) (9) (relating to income from discharge of indebtedness) is hereby amended (1) by striking out "if the taxpayer makes and files at the time of filing the return, in such manner as the Commissioner, with the approval of the Secretary, by regulations prescribes, its consent" and inserting in lieu thereof "if the taxpayer, at such time and in such manner as the Secretary by regulations prescribes, makes and files its consent", and (2) by striking out the last sentence thereof.